

THIS IS YOUR LAST ISSUE IF YOU



ATTS NEWSLETTER

JAN - MAR 1992

76

ATTS Editorial Office
6837 Murray Lane
Annandale, VA 22003

ADVERTISEMENTS

WANTED: YOUR WANT ADS! YOU CAN HAVE A FREE ONE RIGHT HERE, AS LONG AS IT IS SHORT! JUST SEND IT TO THE EDITOR. FOR ALL THAT MATTER, IF YOU WANT IT REPEATED FOR A WHILE, LET ME KNOW HOW LONG UP TO THE END OF THE YEAR.

WANTED: Rare Illinois provisional cardboard tokens, counterstamped Missouri milktops, North Carolina coupons, Ohio private cards. Buy/trade. Robert Leonard, 1065 Spruce Street, Winnetka, IL 60093.

WANTED: Illinois Provisionals: Astoria, Casey, DePue, El Paso, Ladd, Moline (Aluminum, very thin), Rock Island (very thin), Rossville, Virginia, Witt County, and Wyoming. Ken Hallenbeck, 711 North Nevada Avenue, Colorado Springs, CO 80903.

FOR SALE OR TRADE: I have a number of different pieces of Food Stamp Change Scrip. Please write if interested. Michael R. Florer, 5542 Shady Creek Court, Apt. #1, Lincoln, NE 68516-1871.

WANTED FOR MY COLLECTION: Schimmel AL-11, MS-3, NM-9, OK-7, UT-2a. Also interested in any state issued patterns. Please describe with price. Scott Mitchell, P.O. Box 1006, New Hyde Park, NY 11040.

BUYING: Badges of Illinois law, fire, guard, etc., or unusual. Just starting; no traders yet. Phil Klable, 3436 E. 1st. Rd., R.R.1, Peru, IL 61374.

BEST OFFER: About 430 advertising yardsticks and rules collection over 50 years old. Larry Freeman, 6500 Ely Vista Dr., Parma, OH 44129.

FOR SALE: Telephone tokens 100 different U.S. and possessions. Send SASE for free list. Larry Freeman, 6500 Ely Vista Dr., Parma, OH 44129.

BEST OFFER: A fifty year old collection of bonus, trading or savings stamps. 523 different; 1,976 total. Larry Freeman, 6500 Ely Vista Dr., Parma, OH 44129.

WANTED: Watch fobs with coins or tokens encased. Also any depicting a ship. Am cataloging for a future listing. Send description, rubbing, and price. All letters answered and postage cheerfully refunded. Larry Freeman, 6500 Ely Vista Dr., Parma, OH 44129.

WANTED: Tokens with a phonograph or gramophone theme. Raymond Wile, 195-28 37 Ave., Flushing, NY 11258-4005.

WILL TRADE: My "10" different tax tokens for your "10" different. Sam Petry, P.O. Box 167, St. John, IN 46373.

1,000 professional raised business cards. No line limit. Send layout, information, address for UPS and \$17.50 to ADI, 65-16th St., Toms River, NJ 08753. Samples upon request.

HAVEN'T PAID YOUR DUES FOR 1992

WANTED: Tenino Washington wooden tax tokens. Les Albright, 300 NE 91st, Seattle, WA 98115; (206) 523-3929.

HAVE: a couple dozen Ohio sales tax stamps, will trade for a couple TTs, prison or race track admission token or tie tac. Bob Kelley, 2689 Cliff Road, NOrth Bend, OH 45052.

SELL: 100 different transportation tokens for \$15.50 or 100 mixed transportation tokens for \$10.50 or 25 different parking tokens for \$7.50 all postpaid. Joe Studebaker, Jr., 2614 Legare St., Beaufort, SC 29902.

WANTED: Tax tokens, tax scrip. I am a new collector and interested in any additional tokens you have for sale. Send list to Troy Edhlund, 2250-A Baldwin Way, Palatine, IL 60074.

SEEKING: Tokens from Castle Air Force Base (CAFB) Calif. J.C. Hoffman, P.O. Box 723, Merced, CA 95341.

Sales Tax Tokens PRICES

Market updates on State and Illinois Issues, auction prices on others. 12pp. \$2.00. Discounts for multiples. Jerry Schimmel, Box 40888, San Francisco CA 94140

CUMBERLAND GAP EXONUMIA. P.O.Box 24634, Nashville, TN 37202; (615) 646-6373. Tokens, Medals, Woods. John C. Box, Dealer, ANA, CSTS, ATCO, NSCA, AVA, TAMS.

ILLINOIS cardboard tax tokens wanted. I need R9 and R10 pieces. Call collect or write. Rich Hartzog, P.O.Box 4143, Rockford, IL 61110; (815) 226-0771.

WANTED: Nebraska "white spot" anti-sales tax tokens and any related material. Wayne Hohndorf, 6546 Binney St., Omaha, NE 68104.

WANTED: Washington provisionals. Trade for my errors and Illinois provisionals. Stuart Hawkinson, 606 2nd Ave., Eau Claire, WI 54703; (715) 834-9006 (evenings).

Livingston, IL, Alfeld & Healey, ¼¢. Will trade. Need Astoria, Casey, El Paso, Herrin or better Good For's, esp. IL. Bill Massey, Box 673415, Marietta, GA 30067.

EDITOR'S NOTES

If you are not a member of the American Numismatic Association (ANA), you missed a fine article on the "Life and Times of the Kansas Tax Token," by Kathie Riedl, in the March 1992 issue of *The Numismatist*. Ms. Riedl is a free-lance writer, and is not a member of ATTS, so perhaps she does not collect these particular tokens. Nonetheless the article is interesting. She cites several newspaper articles of which we have not been previously aware; that is not surprising since there is an enormous amount of work yet to be done by all of us in order to unearth all the useful newspaper articles from around the country at the time sales tax tokens were a subject of interest.

If you don't belong to ANA, you might write to the organization at 818 North Cascade Avenue, Colorado Springs, CO 80903-3279, to inquire about membership and/or about purchasing a copy of the March 1992 issue of the periodical. I will try to obtain permission to reprint the article at a later date, but it is much too early to preempt the interest of ANA in the matter at this time.

If you have already paged through this issue of the Newsletter, you will have noticed that there are really only two fairly long "articles." Since we are now so close to having the final catalog completed and about ready to get the pictures taken and the book published, I thought it appropriate that you have an opportunity to see what it will be like. I've included one of the chapters, from one of the "easy" states. This is still a draft, but is almost

the final. There will be a few more "fixes," and the pictures you see are from my collection of "shots" and are not the final pictures. Also, the pictures in this draft are marked for what will be the final size, hence the "1.5X" and other entries. You will see some changes as compared to Jerry Schimmel's *State-Issued* booklet and the *Chits* catalog; the reasons for the changes are discussed in the catalog.

The other document in this issue is our current constitution, with all known changes incorporated. I am providing it for your information because the Board has been examining a draft new constitution. After their comments are incorporated, you will be receiving it to vote on as a replacement for the current document. Hence, you will need the current document to look at.

Incident to preparation of the new catalog, I have been soliciting the loan of tokens from some of our members, so that we might get pictures of them. I am providing the tokens for about 85% of the pictures from my personal collection, but several of you have pieces that are unique or rare and need to be pictured. Everyone has been very cooperative in this part of the effort, which is greatly appreciated. It is inevitable that there will be a few blank "no pictures" in the new catalog, but we are going to be able to have almost everything illustrated.

I don't know how many of you are members of the Smithsonian Institution or subscribe to their magazine, but I do. They recently had an article about barbed wire, of which there were (and are) a number of manufacturers, varieties, a rather interesting history, and a group of collectors. (Sounds like ATTS, doesn't it?) So I figured that if they can publish an article on barbed wire in the history of the west, they can also publish an article on sales tax tokens, the forgotten "coinage" of the 20th century. Wrote them a letter proposing to write such an article. Got a nice letter back saying they've printed so many "nostalgia" pieces, and have more coming, that they don't want to take on any more. In other words, don't call us, we'll call you. RATS!

PRICES REALIZED

Superior Galleries, 9478 West Olympic Boulevard, Beverly Hills, CA 90212-4299, November 18-19, 1991

In *Newsletter 75*, I reported the sale of two pieces from Hubbard's collection of Ohio sales tax receipts. Pictures are provided in that issue, for those who have it. Lot 1599, for which the estimated cash value was \$200-300, was sold for \$44.00. Lot 1600, for which the estimated cash value was \$250-350, went for \$55.00. I believe there was a 10% handling fee added to each. These realized prices more or less verify my previous comments that some of the Ohio material appearing on the market is dramatically overestimated in value by the seller. Collectors who are inexperienced with the Ohio sales tax receipts would be well-advised to get some experienced help before they start laying out large sums. Most of the receipts are available unseparated (i.e., the vendor's stub and customer's receipt not torn apart), in excellent condition, at modest prices; there are a few that are rare. Some of the seemingly unusual receipts, such as those sold in this auction by Superior Galleries, are residual cuts from printer's proofs or sheets that never went into circulation and were cut later by vendors who purchased stock from the printers after the tax receipts were no longer in use in Ohio.

Jerry F. Schimmel, Auction 25, closing December 11, 1991

71	Huey Long, Clerk, Supreme Court, printed on both sides of an Unc OK-5(#7) (\$35)	\$21
72	(IL #17) Casey 1/4c VF (\$15)	\$18
73	(IL #22) El Paso 1/4c VF (\$10)	\$12
74	Mostly IL Provisionals: 12 pcs, 9 dif. Includes 2 AL-7 Fibers, 1 IL #30a, G-Unc (\$19)	\$22
75	IL Cardboards Lot: 3 dif. #67, 74, 121 Randolph Co., P'ville, Daniel's EF-AU (\$10)	\$10

Cumberland Gap Exonumia, P.O. Box 24634, Nashville, TN 37202, Mail Bid Auction #5, closing October 26, 1991

CC13	25 Sales Tax Tokens, Good mix, Average VF MB \$2.50	\$8.75
UU27	15 sales tax, 2 transport, 3 game	no bid
VV9	KY, Louisville. Arctic Ice Co. Sales Tax on 5¢ purchase, R,Br,16mm,VF	\$3.25

NEW FINDS

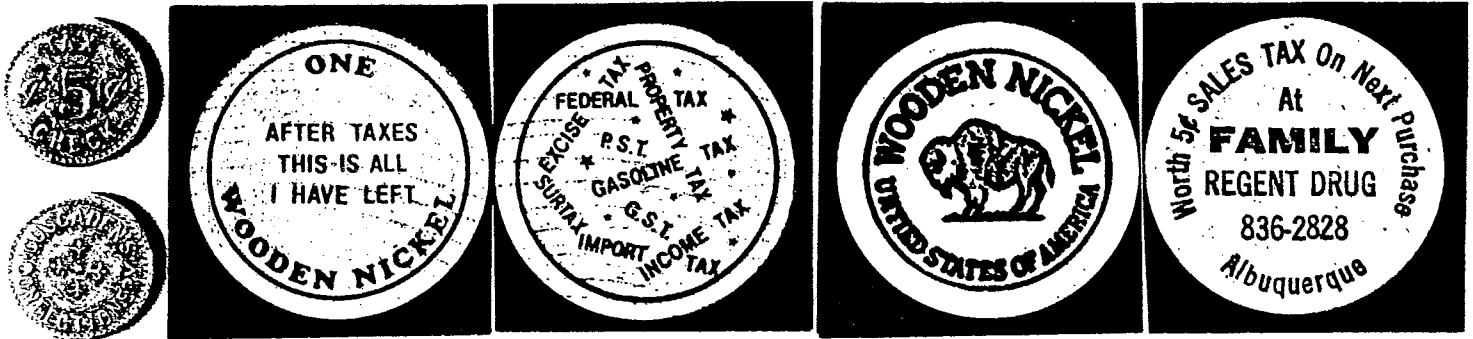
The Editor

War Tax

In *Newsletter 73* (April-June 1991), I provided a brief article and pictures of five war tax tokens, presumed to be from the period of the First World War. Recently, Alan Weinberg provided pictures of another token that has the appearance of a war tax token, although the legend is little different. The token is illustrated below. The legends are **TAX / ¢ 5 ¢ / CHECK // CUSCADEN'S / CONFECTIONERY**. It is 19 mm. in diameter, aluminum.

Wooden Nickels

Although they aren't really sales tax tokens, I like to collect wooden nickels and pinbacks that have something to say about sales taxes. Two are illustrated below. The first was sent by L. Vesh, Ontario, Canada. The printing in the center on both faces is red; the printing around the edge, and border, are blue. P.S.T. stands for Provincial Sales Tax; G.S.T. stands for Goods and Services Tax. I suppose that this one is a sort of borderline "anti-tax" token, since it has a comment about the Provincial Sales Tax. The second wooden nickel was sent by George Hosek (R-372, Omaha, NE). The imprint on both faces is black. It appears to be of the same general category as the James A. Boyd token that I illustrated in *Newsletter 73* and discussed again in *Newsletter 74* as a "good for" rather than something we would consider a true sales tax token.



Ohio

The inconvenience of the sales tax receipts for the merchant was significant. Each purchase had to be accompanied by tearing off and transferring to the customer the exact value of the sales tax as represented by some mixture of the receipts. To make this transaction somewhat easier, holders/dispensers came into use. Two types have been reported. One was a flat plate, with flanges held down by wingnuts. The flanges were positioned over the receipts so that the edge lay just over the perforations, thus making it possible (supposedly) for the merchant to "rip off" the half which was the customer's receipt. There are several known varieties of the flat plate type, holding two or more packs of receipts. The second type of holder/dispenser arranged the flanges in a staircase; the known variety would hold ten packs, two packs on each of five steps. It is likely that the manufacturers of cash registers provided these holders/dispensers to merchants for a nominal fee. The McCaskey Register Company, Alliance, OH, is known to have manufactured a flat type device, and the National Cash Register Company, Dayton, OH, is known to have manufactured a staircase type.

Larry Freeman (F-10, Parma, OH) has reported a third type. It is basically a flat plate with three flanges, each of which will hold two packs of receipts (or four, if two packs are stacked). The flanges are along the left side, and to the left of them is a raised step on which there is a paper strip with information about tax rates, so that the vendor can tell at a glance how much tax to charge. The raised step is the proper distance for butting the packs of receipts up against, and the right height for a stack of two packs. There is also an attribution: It is **Simplex Tax Stamp Dispenser / distributed by / Simplex Sales Co. / 1514 Alber Ave. Lakewood Ohio / Lakewood 5182-R //**.

NEW MEXICO

History

In April 1934, New Mexico governor Andrew Hockenhull called a special session of the New Mexico legislature to Santa Fe to consider emergency sales tax legislation to solve the state's depression-linked crisis in school funding. Legislation was passed providing for a 2% sales tax, with proceeds earmarked for the financing of public education in the state.¹ The Emergency School Tax Act became effective May 1, 1934, and was originally slated to expire on June 30, 1935.

The sales tax fulfilled its task well, in the eyes of state legislators, and as the June 30 deadline for the first New Mexico tax approached, discussion began for a second, replacement measure. The second Emergency School Tax Act was signed into law on February 25, 1935, and provided that a 2% tax take effect on July 1, 1935, the day after the first sales tax ended. The state moved from its first to its second sales tax overnight.

There was one significant difference between the two New Mexico sales tax measures, however. Unlike the earlier law, the 1935 tax provided for the use of fractional cent "tickets, tokens, or stamps" to aid in the collection of the tax.²

Although the legislature had no way of knowing this in February, the state's timing in approving the use of sales tax tokens was poor. The New Mexico Bureau of Revenue, scheduling July 1, 1935, for token distribution, became caught up in the controversy over the legality of state-issued sales tax tokens that raged in Washington, D.C., during the summer of 1935. State tax officials were confident that the proposed tokens were legal, however, since they had no value for the purchase of goods. Though token distribution was held up by the state until July 31 in the hope that a federal fractional cent coin or coins would emerge from the Congressional debate,³ the state decided to push ahead with its token plan regardless of the federal position on the subject. July 31 saw the distribution of tokens from banks to the merchants of the state.⁴ New Mexico thus became the third state to issue sales tax tokens, after Washington and Illinois.

The first New Mexico sales tax tokens were made of aluminum and copper in one and five mill denominations, respectively. The tokens had a like obverse, featuring an eagle adapted from the state seal along with the name of the issuing authority and the first date of issue, 1935. That date was not altered on tokens of later origin. The initial dies used for the New Mexico tokens featured an eagle with its head looking upward in a manner reminiscent of the Mexican coinage of the period. The eagle was later changed to have its head look straight ahead in a manner more in accord with the eagle of the great seal of the state.

Interestingly, evidence indicates that unlike most states, the majority of sales tax tokens issued in New Mexico during the 1935-1937 period were of the five mill denomination, with circulation figures of 850,000 one mill and 2,550,000 five mill tokens cited for 1937.⁵ The chance remains that these figures were inadvertently switched in the past, however.

A fascinating copper five mill error was put into circulation by the state, with an incorrect reverse legend bearing the "fine print" of a one mill token (i.e., **EMERGENCY SCHOOL TAX ON PURCHASE OF FIVE CENTS**). These error tokens are very scarce, especially in high grades of condition.

A large gap exists in the knowledge about the history of the New Mexico sales tax tokens. Nothing is known about the manufacturer(s) of the metal tokens, nor about the actual date on which the type of eagle was switched. Further, nothing is known about the date that the state made a transition from metal to non-metal tokens. What is known is that the state went on to make tokens of two additional substances, pressed cotton fiber and plastic.

NEW MEXICO

It is not known for certain whether the use of fiber preceded that of plastic, or vice versa. According to *Chits, Chiselers, and Funny Money*, plastic tokens were introduced in 1941 and "the most likely reason for the change would have been metal shortages caused by World War II."⁶ The book further states that official reports indicate that over \$2,500 was spent on the purchase of sales tax tokens in both fiscal 1945 and 1946,⁷ dates during which the issuance of fiber tokens was once again possible.

However, *Chits, Chiselers, and Funny Money*, following the precedent set in Jerry Schimmel's *U.S. State-Issued Sales Tax Tokens*, indicates that the fiber tokens preceded the plastic issue of the state. Whether this sequence is correct remains a matter of speculation until further information arises.

What is clear is that though the white and black plastic New Mexico sales tax tokens are common, the white and black fiber issues are very scarce indeed—recognized as "keys" to the state-issued series. The five mill black fiber is particularly sought-after, with an Uncirculated specimen breaking the \$100 price barrier in November 1982.⁸ No mintage data are available for these tokens.

New Mexico's tax tokens were not popular with consumers and their use declined steadily. The Bureau of Revenue itself noted that "Through the years fewer businesses were using them, until two years prior to discontinuance, only 5 and 10¢ stores were using them."⁹

The New Mexico sales tax tokens were abolished on July 1, 1949, with the New Mexico State Comptroller ordering the remaining token supply destroyed as, in the words of the state, "we had no further use for them."¹⁰ If the tax tokens so destroyed were made of fiber, tax token collectors would beg to differ.

References

1. Michael G. Pfefferkorn and Jerry F. Schimmel, *Chits, Chiselers, and Funny Money*, page 113.
2. David Stolaroff, *Sales Tax Tokens*, page 63.
3. *Ibid.*
4. Albuquerque *Tribune*, July 31, 1935. Cited in *Ibid.*
5. Neil H. Jacoby, *Retail Sales Taxation*, page 311. Cited in Stolaroff, *op. cit.*, page 65.
6. Pfefferkorn and Schimmel, *op. cit.*, page 113.
7. *Ibid.*
8. Tim Davenport, "The Beginner's Page," *ATTS Newsletter 41*, page 2.
9. Stolaroff, *op. cit.*, pages 65-66.
10. *Ibid.*, page 66.

State Issues



S1



S2

S1	Obv. • NEW MEXICO BUREAU OF REVENUE • / (state seal) / 1935 // Rev. * EMERGENCY SCHOOL TAX ON PURCHASE OF FIVE CENTS / TAX TOKEN (numeral 1 in Zia sun) / ONE MILL //
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16 mm. ALUMINUM

R-1

Major **DIE** varieties:**S1A****S1B****S1C**

- A** The heads of the eagles are looking upward; there are two rows of large feathers in the right wing of the large eagle; the motto is incuse.
- B** The heads of the eagles are looking horizontally; there are two rows of small feathers at the wing edge of the large eagle; the motto is bas relief.
- C** The heads of the eagles are looking horizontally; there are square feathers in the upper wing and two rows of large feathers on the lower half of the wing; the motto is bas relief but the streamer is blundered.

Years: 1935-1941; Mintage: Unknown; Manufacturer: Unknown

S2

Obv. • NEW MEXICO BUREAU OF REVENUE • / (state seal) / 1935 //

Rev. * EMERGENCY SCHOOL TAX ON PURCHASE OF TWENTY-FIVE CENTS / TAX TOKEN / (numeral 5 in Zia sun) / FIVE MILLS //

16 mm. COPPER

Major **DIE** varieties:

There are three major **DIE** varieties on the obverse and two on the reverse. In addition, there is a **DIE ERROR** variety on one of the reverses. Altogether, there are five combinations.

- A** The obverse die is the same as **S1A**.

R-1

- B** The obverse die is the same as **S1B**.

**B(1)****B(2)**

- (1) The numeral 5 on the reverse is 1.7 mm. in height.

R-1

- (2) The numeral 5 on the reverse is 1.5 mm. in height.

R-5

- C** The obverse die is the same as **S1C**

- (1) The reverse die reads TWENTY-FIVE CENTS.

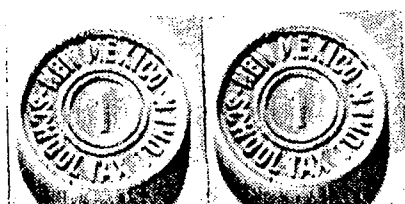
R-1

- (2) The reverse die reads FIVE CENTS. (This is the error reverse.)

R-5

Years: 1935-1941; Mintage: Unknown; Manufacturer: Unknown

NEW MEXICO



S3, S4



S5

- S3** Obv. • NEW MEXICO • / 1 / SCHOOL TAX TOKEN //
Rev. • NEW MEXICO • / 1 / SCHOOL TAX TOKEN //

22.5 mm. WHITE PLASTIC, OPAQUE

R-6

- S4** GRAY-WHITE PLASTIC, LIGHT ROSE PINK TRANSLUCENT

R-1

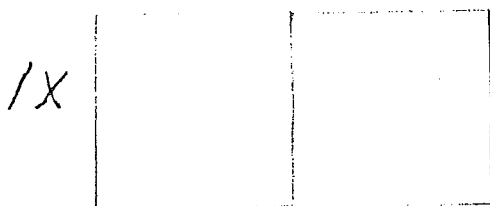
The color of this token ranges from approximately gray-white to stone, and the translucent color ranges from light rose pink to gray-white.

- S5** Obv. • NEW MEXICO • / 5 / SCHOOL TAX TOKEN //
Rev. • NEW MEXICO • / 5 / SCHOOL TAX TOKEN //

22.5 mm. BLACK PLASTIC, OPAQUE

R-1

S3-S5 Years: 1941-1949?; Mintage: Unknown; Manufacturer: Ingwersen Manufacturing Company.



S6



S7

- S6** Obv. • NEW MEXICO • / 1 / SCHOOL TAX TOKEN //
Rev. • NEW MEXICO • / 1 / SCHOOL TAX TOKEN //

23 mm. GRAY-WHITE FIBER, LIGHT ROSE PINK TRANSLUCENT

R-6

- S7** Obv. • NEW MEXICO • / 5 / SCHOOL TAX TOKEN //
Rev. • NEW MEXICO • / 5 / SCHOOL TAX TOKEN //

23 mm. BLACK FIBER, OPAQUE

R-7

S6-S7 Years: 1941-1949?; Mintage: Unknown; Manufacturer: Unknown

Pattern

P1

P1 Obv. • NEW MEXICO BUREAU OF REVENUE • / (state seal) / 1935 //
 Rev. * EMERGENCY SCHOOL TAX ON PURCHASE OF TWENTY-FIVE CENTS /
 TAX TOKEN (numeral 5 in Zia sun) / FIVE MILLS //

16 mm. BRASS

R-9

Boxes

O1O2

O1 Box. NEW MEXICO TAX TOKENS / 500-1-MILL / INGWERSEN MFG. CO. INC. /
 MODERN PLASTIC MOLDERS / DENVER, COLORADO //

142 x 88 x 44 mm. GRAY-BROWN CARDBOARD with PRUSSIAN BLUE PRINT

A Box of 500 S4B Box only

The legend is printed on both the top and the bottom of the box.

O2 Box. NEW MEXICO TAX TOKENS / 500-5-MILL / INGWERSEN MFG. CO., INC. /
 MODERN PLASTIC MOLDERS / DENVER, COLORADO //

142 x 88 x 44 mm. GRAY-BROWN CARDBOARD WITH BLACK PRINT

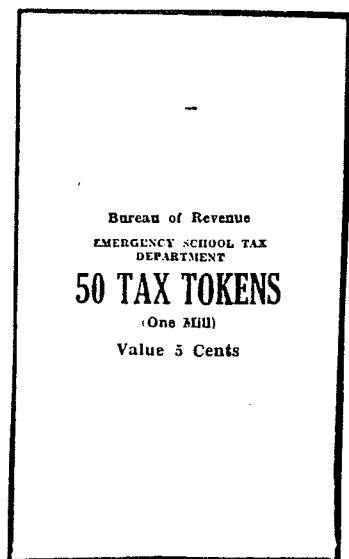
A Box of 500 S5B Box only

The legend is printed on both the top and the bottom of the box.

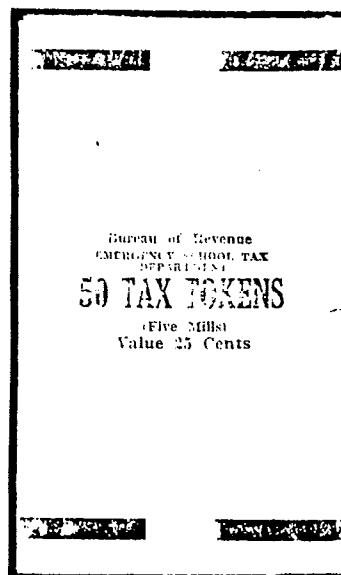
NEW MEXICO

Envelopes

2/3X



O3



O4

O3 Envelope. Bureau of Revenue / EMERGENCY SCHOOL TAX / DEPARTMENT / 50 TAX TOKENS / (One Mill) / Value 5 Cents //

63 x 107 mm. TAN PAPER with BLACK PRINT

A Envelope of 50 S1B

B Envelope only

O4 Envelope. Bureau of Revenue / EMERGENCY SCHOOL TAX / DEPARTMENT / 50 TAX TOKENS / (Five Mills) / Value 25 Cents //

63 x 107 mm. BUFF PAPER with RED PRINT

A Envelope of 50 S2 (unknown DIE variety)

B Envelope only

Lost

These two tokens both have the word **SALES** rather than **SCHOOL** in the legend. They were listed by Di Bella but have never been verified.

Obv. • NEW MEXICO • / 5 / SALES TAX TOKEN //

Rev. • NEW MEXICO • / 5 / SALES TAX TOKEN //

23 mm. BLACK PLASTIC, OPAQUE

GREEN PLASTIC, OPAQUE

**CONSTITUTION
of the
American Tax Token Society
(unincorporated)**

ARTICLE I - NAME

This organization shall be known as the American Tax Token Society.

ARTICLE II - PURPOSES

The purposes of this Society shall be:

- (1) To gather and disseminate information on all tax items such as tokens, checks, scrip, punch cards, coupons, receipts, and related pieces, numismatic, philatelic, or otherwise, that concern the history and collection of sales taxes, and include state, local governmental, quasi-governmental, and private issues. Political tokens relating to, supporting, or opposing sales taxes are to be included;
- (2) To increase interest in collecting such tax items;
- (3) To facilitate communication between collectors of such items;
- (4) To encourage and facilitate research and publication of data on sales taxes and sales tax items.

ARTICLE III - MEMBERSHIP

Section 1: Members shall be reputable individuals interested in tax-item collecting. They shall be admitted after being recommended by at least one member in good standing, and paying the requisite dues. Membership classifications shall be as follows:

- a. Founding Member - any member joiningg the Society before adoption of this constitution. The membership number shall be prefixed with the letter "F."
- b. Regular Member - any member in good standing as described above and over 18 years of age. Numbering will continue after the last number of the founding series and no prefix letter shall be used.
- c. Junior Member - any member in good standing under the age of 18. Dues shall be half of those for Regular Members provided that regular dues are at least \$2.00 per year, i.e., the minimum dues will be \$1.00 if a publication is provided with the membership. The membership number shall be prefixed with the letter "J."
- d. Honorary Member - he shall be nominated by any Society member and approved by the Board of Directors (hereinafter referred to as the Board). His numbering will be in a separate series and prefixed with the letter "H." He shall have all privileges accorded Regular Members.
- e. Associate Member - shall be a member of the same family as a Regular

Member in good standing who desires membership. They shall pay half the annual dues and not receive the Society publication. They shall bear the same number as the Regular Member with the prefix "A."

- f. Life Member - shall be a Founding or Regular Member having paid an amount set by the Board, but not to exceed twenty times the current Society dues. They will be exempt from payment of any further dues or renewal applications. The membership number prefix shall be "L."

Section 2: Proposals for Regular or Junior membership shall be made by a member in good standing on a form provided by the Secretary. The form shall be signed by both the candidate and sponsoring member, and accompanied by the full amount of dues payable. The Secretary shall then notify the organization's official publication to publish the name of any acceptable nominee.

Section 3: If any objection to the nomination is raised within fifteen days of publication, the matter of admission shall be decided by Board vote. If no such objection is made, the Secretary shall declare the person a member in good standing and issue the membership card.

Section 4: A member may be expelled by Board action requiring at least five votes on receipt of a complaint by another member. The Board must give the member so charged an opportunity to answer any charges.

ARTICLE IV - DUES AND FEES

Section 1: The rate of annual dues, to be set by the Board, shall be due each February 1, and delinquent each March 1. Individuals shall be dropped from membership after April 1, and the Secretary shall submit full information for publication.

Section 2: The Secretary shall mail dues notices to the membership each January 1, or have such notice published.

Section 3: Any member who has been dropped for nonpayment of dues and pays arrears during the current fiscal year may retain his membership number. After the fiscal year is over, he must reapply and may be assigned a new number. The membership year and the fiscal year shall run concurrently.

ARTICLE V - OFFICERS AND THEIR DUTIES

Section 1: The elective officers of the Society shall be a President, a Vice President, Secretary, Treasurer, and three Board Members at Large, who shall be elected every two years for a two year term. They shall assume office on February 1 of odd-numbered years and shall hold office for their respective terms or until their successors have been elected. (May 24, 1974) The Librarian of the Society shall be a non-voting member of the Board who receives Board communications and can make motions or comments on Board decisions.

Section 2: The officers and their duties are as follows:

- a. The President - shall receive motions from any Board members, distribute these to the board for its vote, and record the results of the action in the board file to be kept by him. He notifies the board and official publication of the results of the action. He will also receive any members' petition

or objections and process them as described in any other articles of this Constitution, or as directed by the Board, and records and informs the board and/or membership as above. If meetings are possible, he will chair and conduct Board or Membership meetings as required, or may delegate such chairmanship in his absence.

- b. The Vice President - shall assume the President's duties in the event of incapacity, death, or resignation, and will assist in the Society's management whenever necessary.
- c. The Secretary - shall receive membership applications, make note of dues paid, record memberships and numbers, issue membership cards, forward dues to the treasurer, notify members of their dues delinquencies, and submit membership status for publication in the official publication.
- d. The Treasurer - shall receive all funds intended for the Society, making a record of their source, date, amount, and from whom received. He shall prepare an annual financial statement of income and expenses, and, if required by the Board, monthly statements. He will manage any Society bank accounts.
- e. Board Members at Large - must vote on motions brought to their attention by the President (as must all officers described above).

Section 3: Any Board member not voting in three successive Board actions without valid reasons is open to dismissal from office by a vote of the other Board members. If a Board member is unable to vote for a short period of time, he must notify the President.

Section 4: In the event of the loss of officers other than the President, the President shall appoint new officers subject to the concurrence of the other Board members.

ARTICLE VI - GOVERNMENT

Section 1: The Board of Directors, consisting of the seven elected officials, (March 5, 1972) and the Newsletter Editor and Immediate Past President, shall be the executive body of the Society, and shall manage its affairs, direct its policies, and make such rules as may be necessary for its operation. Personally attended meetings of the Board shall not be required for valid action which may be taken by written ballot at any time and duly signed and dated by each official. Each Past President shall automatically become an Ex Officio member of the Board Members at Large for a standard term of office after vacating the Presidency.

Section 2: Any Board member may institute Board action by sending a motion to the President who shall, in turn, forward the motion to the complete Board with a request for members' votes. A petition of any five or more members in good standing requires the President to poll the Board on any matter. A petition of ten or more members in good standing requires the Board to poll the general membership on the matter.

Section 3: No official, member, or individual may obligate the Society, incur any debt on its behalf, or officially endorse, approve, or criticize in the name of the Society unless he has received prior authorization by official Board action.

- Section 4: When not otherwise specified, action required by the Board, a Committee, or the membership shall be decided by a simple majority vote.
- Section 5: All votes cast by Board members in a Board action must be delivered to the President by the fifteenth day after the date of the postmark of the original covering envelope. Otherwise, any votes arriving later will be void. If a Board member feels that he cannot act in good faith within such a time, he must request the President for an extension of time. An extension must then be granted by the President for seven days. Any further extension must be requested separately, and no more than a total of two extensions may be granted.
- Section 6: All votes cast in a vote requiring general membership action must be delivered to the President by the twenty-first day after the date of the postmark of the original covering envelope. Any votes received after that date will be void. Any five members may request in writing a fourteen day extension. No further extensions may be granted.
- Section 7: A committee on any subject pertinent to the Society's aims may be formed by the general membership. The President must nominate the chairman with Board concurrence.

ARTICLE VII - ELECTIONS

- Section 1: Officers shall be elected every two years for a two year term. They shall assume office on February 1st of odd-numbered years and shall hold their office until the expiration of their term or their resignation. In no case shall any officer hold two elective positions simultaneously.
- Section 2: On or before September 1 of even-numbered years the Secretary shall preside over and appoint an Elections Committee consisting of two active members not to include the President or Vice President. The committee shall draw up a slate with the goal of obtaining two consenting nominees for each office. These shall be placed on a ballot and mailed by the Elections Committee by November 1.
- Section 3: The ballots shall be returned to the Elections Committee by December 15, which shall count and record votes of those postmarked no later than that date. The committee shall inform the officers of the winners, and cause the names to be published in the official publication or in some other Society document.
- Section 4: If a nominee should declare that he is no longer able to serve, the member receiving the next highest number of votes shall be installed in his place.

ARTICLE VIII - OFFICIAL PUBLICATION

- Section 1: The Board shall designate the Society's official publication and its name. This shall preferably be a private publication for the publicizing of the Society's affairs. The publication is the most important activity assisting the society's objectives, and, therefore, shall be given such emphasis by the Board and Membership.
- Section 2: (August 27, 1973) The name of the official publication of the Society is

ATTS NEWSLETTER unless changed by a full membership vote. The board shall appoint the newsletter editor and he shall serve terms concurrent with those of the Board of Directors.

Section 3: The Board shall decide what general kinds of information the publication shall carry, and rates for paid advertising, if any. The Treasurer and Editor shall authorize any expenditures incurred in its publication.

Section 4: All members except Associate members of the Society will receive the publication free of charge with each officer receiving an extra copy for promotional and statistical work.

Section 5: The general membership list may be published only in the official publication or other society document. No member's address may be released by the society for any purpose, other than above, without the member's written permission.

ARTICLE IX - AMENDMENT OF THE CONSTITUTION

Section 1: The Board of Directors shall have the power to amend this Constitution subject to the restrictions listed below.

Section 2: Any five members may petition the Board in writing to amend the Constitution by forwarding the petition to the President who must then request Board action as above.

Section 3: No amendment to this Constitution shall become effective until thirty days after its publication, or separate mailing to each members.

Section 4: If ten or more members object in writing to the President on any proposed amendment, such amendment shall not become effective until approved by a general membership balloting.

ARTICLE X - DISSOLUTION

(January 21, 1974) In the event this Society is dissolved, its assets will be donated and distributed to an organization organized exclusively for charitable or educational purposes within the meaning of Section 501 (c) (3) of the United States Internal Revenue Code. The selection of said organization shall be made by the Board of Directors of this Society holding office at the time of dissolution and said Board of Directors shall require suitable proof of compliance with the provisions of said Section 501 (c) (3) by the recipients of the assets of this Society.

Adopted January 23, 1971

Amended:

March 5, 1972 (Paragraph VI.1)
August 27, 1973 (Paragraph VIII.2)
January 21, 1974 (Article X)
May 24, 1974 (Paragraph V.1)



American Tax Token Society

Secretary & Treasurer's Report

Ending date: March 18, 1992

Initial Balance..... \$3093.71

Credits:	Interest	\$ 53.13
	Publications Sold	45.22
	Dues Payments Received	615.00
	Donations Received	94.00

Debits:	Newsletter #74 & Expenses	\$494.37
	Newsletter #75 & Expenses	453.62

New Balance..... \$2953.07

Thanks to Wilbur Armstrong, Claude Bates, David Bennison, Richard Blaylock, Larry Freeman, Ken Hallenbeck, Phil KlabeI, Richard Lane, Kazuma Oyama, Bob Schrader, Tom Severn, Brian Smith, Clarence Thiede, Edward Tupper, and Prentis Wright for their donations to ATTS. Hope I didn't miss anyone! —Tim Davenport

New Members

R-443 Number not assigned
R-444 Ed Kelley, 1104 S. 40th Avenue, Yakima, WA 98908.
R-445 Donal Mahoney, P.O. Box 5839, St. Louis, MO 63134.
R-446 Thomas Esker, 305 Northland, Danville, IL 61832.
R-447 John E. Ohlson, Jr., 1437 Toulon Court, Highland Park, IL 60035.
R-448 Steven Koczan, 1303 Vitalia, Santa Fe, NM 87501
R-449 Sue Ellen Miller, P.O. Box 254, Oshkosh, WI 54902.

Changes of Address

F-12 Jerrold Finch, 6702 Elm Beach Road, Ovid, NY 14521.
R-57 Leo Bledsoe, 417 SW Stratford Road, Lee's Summit, MO 64081.

Resignations

R-228 Joe Bidwell, Columbia Heights, MN.
R-276 Max Studley, Tucson, AZ.

Remember, dues payments and address changes should be sent to: ATTS Business Office, 5150 NW Shasta Avenue, Corvallis, OR 97330. Thanks!



ATTS NEWSLETTER

APR - JUN 1992

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ATTS Editorial Office
6837 Murray Lane
Annandale, VA 22003

ADVERTISEMENTS

WILL TRADE my "50" different amusement tokens for your "50" different. Sam Petry, P.O. Box 167, St. John, IN 46373

WOULD ANYONE be interested in trading license plates? I am mainly interested in motorcycle plates. Bob Kelley, 2689 Cliff Road, North Bend, OH 45052

WANTED: Illinois Provisionals: Astoria, Casey, DePue, El Paso, Ladd, Moline (aluminum, very thin), Rock Island (very thin), Rossville, Virginia, Witt County, and Wyoming. Ken Hallenbeck, 711 North Nevada Avenue, Colorado Springs, CO 80903

WANTED: Tax tokens, tax scrip. I am a new collector and interested in any additional tokens you have for sale. Send list to Troy Edhlund, 2250-A Baldwin Way, Palatine, IL 60074; (708) 991-2545

SELL 100 different transportation tokens for \$15.50 or 100 mixed transportation tokens for \$10.50 or 25 different parking tokens for \$7.50 all postpaid. Joe Studebaker, Jr., 2614 Legare Street, Beaufort, SC 29902

BEST OFFER: About 430 advertising yardsticks and rules collection over 50 years old. Larry Freeman, 6500 Ely Vista Drive, Parma, OH 44129

FOR SALE: Telephone tokens 100 different U.S. and foreign. Send SASE for free list. Larry Freeman, 6500 Ely Vista Drive, Parma, OH 44129

BEST OFFER: A fifty year old collection of bonus, trading or saving stamps. 523 different, 1976 total. Larry Freeman, 6500 Ely Vista Drive, Parma, OH 44129

WANTED: Watch fobs with coins or tokens encased. Also any depicting a ship. Am cataloging for a future listing. Send description, rubbing and price. All letters answered and postage cheerfully refunded. Larry Freeman, 6500 Ely Vista Drive, Parma, OH 44129

Sales Tax Tokens PRICES

Market updates on State and Illinois Issues, auction prices on others. 12pp. \$2.00. Discounts for multiples. Jerry Schimmel, Box 40888, San Francisco CA 94140

PRICES REALIZED

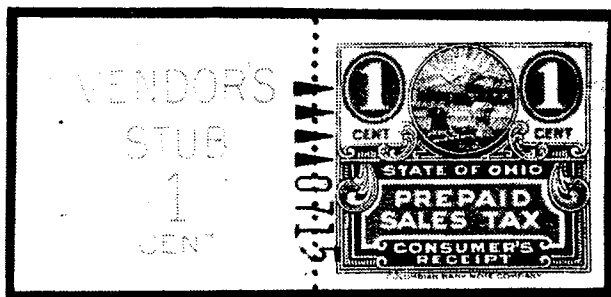
Stephen P. Alpert, P.O. Box 66331, Los Angeles, CA 90066, Mail Bid Sale #40, closing March 2, 1992

- | | | |
|-------|---|---------|
| 928. | 230 pieces of Ohio paper tax receipts, 1¢ to \$3 | \$20 |
| 976. | 2 anti-Sales Tax tokens: We Don't Use Funny Money in Nebraska (Iron, VF): Omaha cardboard token, 42 mm. XF-AU | \$12.50 |
| 1280. | Omaha, Neb. cardboard anti-sales tax token, 42 mm, four pieces, AU-Unc | \$16.50 |

EDITOR'S NOTES

The Ohio Receipts

From time to time the question arises as to why we have articles about the Ohio sales tax receipts, since they are really not "tokens" in the strict sense of the word. Those of you who have access to *Chits* will have noticed that they are listed in that catalog but are not listed in Schimmel's *State-Issued* catalog even though they were state-issued. Let me see if I can explain to some extent. Please bear in mind, however, that you don't have to collect them if you don't want to--after all, it's your hobby for your own enjoyment.



I guess we would agree on a definition something like this--a "token" is something that could be used repeatedly, by more than one person, since the tokens could be continued in circulation for some indefinite period of time. Most of them are metal, of course. However, we know that in the days of sales tax tokens there were cardboard and paper "tokens" in use in some areas. Obviously, the cardboard tokens would not last very long, although they could presumably be used repeatedly for a short time. The paper "tokens" likely would not have been used repeatedly.

When we discuss the paper "sales tax tokens," we recognize several types. One of the types, used in Denver, for example, was the same as the cardboard and metal tokens. That is, presumably the user would obtain the token by some means (purchase, or part of the change received from a transaction) and then would use it to help pay the tax on the next purchase. In theory it could have been put back into circulation by the vendor, but in fact these paper receipts couldn't have lasted very long in continuous circulation. Another type, used in West Virginia and North Carolina, had tear off corners. The corners represented the tax on some amount of purchase(s). Again, the customer would buy the "token" and then would give it to the vendor to tear off a corner (or several corners) as representing that the tax had already been

collected. Thus, the token had a lifetime of no more than four transactions.

Still other paper tokens, and some cardboard tokens, were more of a punchcard design. Thus, the customer might buy one for say 10¢ (just as an illustration). If the sales tax in the state were 2%, that would pay the sales tax on \$5.00 worth of purchases. So when the customer bought something worth \$2.00, the vendor would punch out \$2.00 worth of the values marked around the edges of the card. As you can see, tokens of this design also had a definable lifetime--the total of the values marked around the end of the card.

So then we get to the Ohio sales tax receipts. These were all for "one-time use." They were not used in the same way as the other paper sales tax tokens. That is, they really were a receipt; the customer didn't have a supply of them in his or her pocket or purse, so that they could be turned in at whatever sum was necessary to pay the tax. So maybe they aren't "tokens" in the strict sense. Maybe they really are more like state revenue stamps than they are like sales tax tokens. There are certainly collectors of state revenue (i.e., tax) stamps who collect them; in fact, the primary catalog of the Ohio sales tax receipts is part of a catalog of state revenue stamps. So it would seem these Ohio sales tax receipts are sort of borderline at best. But there are some of us who collect them, mostly because they deal with sales taxes and, as far as I know, are the only state-issued sales tax receipts.

Why did Ohio go to the trouble of having a separate set of receipts for the payment of the sales tax? Why not just do like everyone does nowadays, and have the cash register calculate the tax and print out a receipt for the purchase, with the sales tax added at the bottom? I don't know whether there were any politics involved, but I suspect that one reason was that the cash registers of that day didn't have the capability to do so. Remember that even when tokens are used, there are still "brackets"--they are just smaller than when "whole cents" are used for paying the tax. A cash register would have to total the purchases and then calculate the sales tax. Alternatively, the cashier would total the purchases and ring it up, calculate the tax, ring it up (needing a separate "tax button" to do so), and come to the grand total. I'm not sure all the cash registers around all the small towns in Ohio would have been able to do that. My guess is that many of the small businesses were still using fairly simple adding machines. There are other problems having to do with calculating profits and

other accounting matters, also, that I don't want to get into.

Whether or not you collect these things is up to you. The fact of the matter is that some members of ATTS do. ATTS included these receipts right from the beginning. Some of the very early *Newsletters* had information about them. As long as there are members who are interested, we will try to provide coverage.

That's one reason I had provided information about the sales tax "tokens" used in Canada, as I had been exploring that area a couple years ago. We've included the Ohio receipts in the new catalog, but the Canadian receipts or "tickets" really have not elicited any interest among the members of ATTS, as far as I know. So instead I will probably gradually provide some catalog-type information about them in future issues of the *Newsletter*.

The Catalog

Speaking of the catalog, we are moving along. I recently sent to the photographer all the tokens and other materials that are to be pictured in the new catalog. I can't give you a precise time schedule for future development, but I estimate that in a month or six weeks we will have pictures. At that point, I will have to start at the beginning and go through my printout (laser printer) one more time to get formats exactly right and prepare the pasteups. That will probably take a couple months. Then it will go into the channel for the printing process, which may take another couple months or so, assuming no last minute

corrections. So I'm guessing we may have a catalog ready by the end of the year. I can't give you a guess on price as yet, though. There will be a modest discount for ATTS members, however.

Format

As you can see, I've begun to experiment a little more with newspaper column format. I've had the capability in the software but just haven't had the time to master it. Now that I'm gradually getting out from under the catalog project, particularly the formatting problems, I'm beginning to explore some of the other capabilities. Word Perfect 5.1 has quite a few, if you aren't familiar with it. I also have Draw Perfect, but haven't even begun to work with it yet. In any event, you'll see a couple different formats in this issue, in all likelihood, because there are still quite a few things I'm not exactly sure how to do.

1992 Membership List

The list included with this issue is tentative. I'm not certain that the people who did not pay their 1992 have been removed from the mailing list and membership roll, since I don't have all the information yet about who paid their dues.

France

We will not be including in the catalog the sales tax related pieces from France, Canada, Israel (Hagana), and Rome. Therefore I am including in this issue the catalog-type information about France. I will include information about the other sources gradually in future issues.

NEW FINDS

Nebraska

George Hosek (R-372, Omaha, NE) sent in a couple more "White Spot" items. There have been several previous articles about this campaign; I won't bother to list them. The latest articles are post cards. A photocopy of one is provided below. On the reverse is a monthly bill for electricity for August 18 through September 19, 1939. The other card is another electricity bill. It is obvious from the reverses that they were preprinted by the power company; you can see at the left margin of the photocopy that there are perforations, presumably where the card was fastened into an account booklet or something.

Politics

As a member of American Local Political Item Collectors, I get the newsletter and occasionally other documents. I recently received a copy of *Tennessee Project*, compiled by Peggy A. Dillard. In it there is illustrated a pinback used by a gubernatorial candidate, Winfield Dunn, in his unsuccessful 1986 campaign. I will provide a photocopy of it below. Not a sales tax item, of course.

Texas

Jerry Schimmel (F-2, H-7, San Francisco, CA) sent me a letter he had received from Don E. Kilgore, Corpus Christi, Texas. Mr. Kilgore mentions several of the Texas anti-tax tokens with which we are familiar--specifically, Jim Barlow, Jake Johnson,

Stanford Smith, and Franklin Spears. He then goes on to mention that he has another, the one we know as the Bill Brigham token. We know about the sources of the first four, but the Brigham token has a somewhat different design, and has two sister tokens, Dean Johnson and Charlotte Keatts; we have been unable to uncover any additional information about these three individuals.

Mr. Kilgore writes: "*Charles Simmang, a long-time die sinker in San Antonio who made many tokens, was my wife's grandfather, and I must have found this (the Brigham token) in some of his effects.*"

Judging from this comment, Brigham, and therefore Dean Johnson and Keatts, may have come from the San Antonio area, as we have suspected. However, if you were a member at the time you may

remember from my article on these Texas tokens in *Newsletter 67 (October-December 1989)* that neither Spears nor Barlow remembered Brigham, D. Johnson, or Keatts. So we probably are not much farther ahead than before.


Brazil

Mike Florer (R-409, Lincoln, NE) sent a photocopy of another related item. It is also reprinted below. He writes: "*A friend of mine spent a couple of months in Brazil last summer. When he left he bought some souvenirs at the airport. His purchases were put in a shopping bag and the bag was sealed with this self-adhesive label. I asked him what tax he got out of paying. He didn't know but guessed it was the Brazilian sales tax. . . . the photocopy is actual size. It's printed black on white. As you can see, it's bilingual in English and Portuguese. I had to repair it as he ripped it in two when he opened the bag.*"

**Dunn
Don't Pay
Taxes,
"I DO"!**



NEBRASKA
AMERICA'S "WHITE SPOT"



- NO INCOME TAX
- NO SALES TAX
- NO BONDED DEBT

43
Mrs. Mary Nosek
Comstock, Nebr.

ELECTION

The Editor

We come again to that biennial requirement of the ATTS Constitution that we elect our officers for the next two years, starting in January 1993. Over the past several elections, there have been no volunteers for the various jobs involved in running this outfit, so the incumbents are in effect "reappointed." To tell the truth, there is not a heck of a lot of work that is required by other than the Secretary-Treasurer and the Editor. The work of the President is more or less driven by what he or she finds the time and need to do, although there is an occasional need for action. The rest of the officers maybe get two or three inquiries a year from one of the other officers with regard to ATTS business; that may require an hour or so of their time.

I've mailed everyone a copy of the ATTS Constitution in the last *Newsletter*, so I will not repeat the duties of the officers--read the Constitution.

The officers currently are:

President: Richard Johnson (L-38)

Vice President: Jerry Schimmel (F-2, H-7)

Secretary-Treasurer: Tim Davenport (R-232)

Editor: Merlin Malehorn (L-279)

Board Members-at-Large:

Ken Hallenbeck (F-51)

Robert Leonard, Jr. (F-21)

Vacancy

Of the officers, you may remember that Tim Davenport resigned some months ago, but agreed to stay on until a replacement could be found. We have not yet found one, and I suspect Tim is getting tired of not being able to quit. We urgently need someone to take over as Secretary-Treasurer. If you are at all interested, drop a note to Tim at 5150 NW Shasta, Corvallis, OR, 97330. He'll be glad to tell you what is involved.

Note that there is also a vacancy on the Board. That's not as critical. The new Constitution will probably reduce the number of Members-at-Large on the Board, since there isn't that much business for them.

If you have any interest in being involved in ATTS as a "giver" as well as a "taker," please let us know. If there are candidates for the jobs, we'll have an election. If not, I guess we'll have to continue on an ad hoc "reappointed" basis, with vacancies being filled by presidential appointment when the vacancies occur.

I am required to publish the list of candidates for the various positions in the next (Fall 1992) *Newsletter*, so if you are interested, drop me a note before mid-September, which is about when I will be putting the next issue to bed.

MYSTERIES

Merlin K. Malehorn L-279

As Tim Davenport and I have worked along on the catalog, we have accumulated quite a collection of "mysteries." They really aren't so much mysteries as they are "unanswered questions." In some cases, we've just not been able to identify a source for the information we need. In other cases, we have had no response from individuals who may know the answer. In still other cases, some research is needed in local libraries around the states, and we just don't have the time and resources to do that.

Since we have just about completed development of the catalog, it seems appropriate that I give you some inkling of the vast amount of work yet remaining for the future. We believe the new catalog is going to be an excellent resource for all collectors

of sales tax tokens for a minimum of ten years. After all, *Chits, Chiselers, and Funny Money* has been around for twelve and, if there had been more copies available, would have continued to be useful. Nonetheless, there are still unanswered questions. Answers to these "mysteries," if they can be discovered, could be provided to members in the *Newsletter*. If necessary, at some point we might want to issue a short supplement to the catalog, if there is enough new information to make it desirable.

What I've done in the following paragraphs is go on a sort of "chain of thought" basis. To some extent I've tried to collect by state, but that doesn't always fit the case. Also, this is not an exhaustive list. As I've commented to you before, one of the enormous tasks that will probably never be accomplished is to go through the old newspaper files from the period for all the national and local newspapers

that were around. Similarly, many national magazines have not yet been scanned to see if we have missed anything. With regard to the newspapers, there is a need to examine the newspapers from states that did not issue tax tokens, to see what reports were being made about states that did use tokens, and also to report on the debates there may have been when the use of tokens was being considered.

Some of these mysteries have been written about in previous issues of the *Newsletter*. I am not going to include references to specific articles and issues, because that would make this article much too long. If you are interested in any of these mysteries, drop me a note and I'll provide more information, if I have any.

Illinois

There was a report of a possible sales tax token from "Lincoln Park." That is an area in the Chicago environs, although there may be some Lincoln Park sections of cities in other states. Given the history of cardboard tokens in Illinois, it seems most likely that this possible token came from Illinois. What was it?

There are references which indicate that there were many cardboard (or maybe metal) sales tax tokens used in Chicago. We know of maybe half a dozen, specifically. Are there others? Is there any listing of them anywhere?



The so-called Herrin square token definitely exists. The so-called round Herrin has never surfaced, if it ever existed. There have been quite a few articles and speculations in the *Newsletter* on these tokens, but we still do not know exactly what is the reason for the existence of the square token, why so many varieties of it (about two dozen known), who generated it, etc.

What did the token from Redbud look like? I've not seen a picture of it, although I am aware that there are one or two collectors who have a specimen.

Which company made which of the metal provisional tokens? We have some tantalizing comments about a Chicago company and a Peoria company, for example, and the name of at least one probable manufacturer, but we don't know the manufacturer of all these provisionals. Of course, we don't know who printed the local and provisional cardboard tokens, either; that may be impossible to track down at this late date.

There have been reports of additional tokens from Canton. Some of those about which there have been rumors have been Barney and Sons, Brownies', Canton Candy Kitchen, and Sargent. There may have been others. Do these exist anywhere?

New Mexico



Who made the metal tokens? Who made the fiber tokens? There were three different designs of the metal tokens--when were they changed? What was the comment in the newspapers about the error on the five mill token when it was issued?

How many aluminum and how many brass tokens were made--the information we have, which we think may be erroneous, indicates there were many more five mill than there were one mill.

Whatever happened to Heald's collection? He reported that he had a NM pattern that shows SALES rather than SCHOOL in the legend. We would like to see the token with this legend.

Ohio

Rendall Rhoades, Oakland, OH, apparently was an early collector of Ohio revenue stamps, including sales tax receipts, and also did quite a bit of historical work related thereto. We believe he had a major collection of receipts, cards, and other materials. We are not certain where that material disappeared to, and would certainly like to look at all the historical material as well as the collection itself if it is intact.

We are aware of four envelopes that were provided by vendors for people to collect their receipts. This probably related to the state program to redeem receipts for charitable and other purposes. Three of the envelopes are from Cincinnati and the other from Dayton. Surely there were many others around the state. Does anyone know of any others? The one from Dayton was provided to the vendor by Sohio, and appears to have been statewide, so there must have been some of these used elsewhere.

We are aware of three different types of holders/dispensers for the Ohio receipts. However, only one or two of each type have been reported. They are all metal, and presumably would not have just "melted away," although certainly a lot did get discarded. Someone needs to go look at antique shops and flea markets anywhere in the state.

Washington

Charles Hermann owned the Aberdeen GHJ and the Kipper's Korner, in 1970. What happened to them? What was the Aberdeen GHJ--we've been unable to identify a local business to which it could be attributed. We believe Hermann had some other unique materials from California, if not Washington. What happened to his collection? We would like to see it or the pieces from it, if we could identify who had them.

Whatever happened to the Fouts gold token that had been prepared as a souvenir gift at the time the first WA aluminum tokens were issued? Reportedly he gave it to his girlfriend shortly before he died. Has anyone tried to track it down?

Also, what has happened to the silver tokens struck at the same time, reportedly one for each of the Tax Commissioners? Fouts may have owned one or more. Who bought his collection? Who were the Commissioners at the time--has anyone tried to track down their children or grandchildren to see if there are any of the tokens in their hands--maybe even some of the other tokens, as well as the silvers.

Who owns the Bon Marche and Frederick and Nelson tokens, reportedly from Seattle? We know they exist, but cannot locate them. There was also a rumored Amos and Andy Cafe token, reportedly from Aberdeen--it has been suggested that it may be the same as the reported GHJ, although that seems unlikely. What has happened to the reported "The Husk" token from Tacoma?

Dick Lane owned a segment of a scrip-booklet at one time, but it has been lost. Were there others? There is reason to assume so, since there is evidence the panes were stapled into booklets without covers.

Was there really a sixth reverse donkey on the Tenino woods? We are aware of two "hatted busts," two "walking donkeys," but only one "hatless bust." The rumored sixth reverse was a hatless bust with a legend added. It supposedly existed on two different Teninos.

Who owns a Spokane 1935 cardboard with the Central Meat Market counterstamp? We've been unable to locate it, although we know it exists. There may have been a Spokane 1935 with a rubberstamp 1935 on the reverse, also; we'd like to see it.

The state used tax exemption certificates for twenty years. The designs were probably almost exactly the same for every year. However, we know

about the design for only six years, all in the 1980s, and have actual certificates for only five. These things were perishable, but there may be a few around. They would likely be in the hands of people living around the borders of the state, rather than in the possession of citizens of the state. (This is likely to be a "hard problem." I'd guess the chances are pretty slim that any would be found, particularly for the 1960s and 1970s, but you never know.)

Utah

Who made the metal tokens?



Was the TAX COMMISSION the first one mill, or was the EMERGENCY RELIEF FUND? When was the second legend introduced, whichever it was? Why was there a change?



Different companies made the plastic tokens from year to year. Which companies in which years? We know Ingwersen made some because we have their boxes, and that Rider made some in 1949. Who else?

General Questions

What happened to Harold Schmal's collection? He started to develop an early catalog, so he must have had something substantial enough to warrant his confidence in the project. The project was not completed, however. We understand that Jeanne Kiehl took over the collection, but nothing further was ever heard from his collection or his papers. We'd like to see the papers, if not the collection itself.

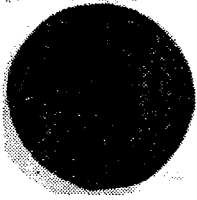
Where is the Turner's token from? We think it originated from one of their athletic clubs, but if so, where? Our best guess is Illinois, possibly Chicago, but we really don't know.

What is the source of the Titone token and the Ferguson sticker on the penny? What is the source of the Garvey wooden nickel recently reported?

Can anyone provide any information on the shipping boxes in which the smaller boxes of tokens must have been shipped when being distributed around the various states?

Indiana

Sherrill commented in correspondence at one time that his method was also considered in Indiana. Considering that he made samples for use in Michigan and Pennsylvania, did he also make samples for use in Indiana? If so, do any still exist?

Oklahoma


In some of his correspondence, Irv Swalwell commented about the cardboard tokens being 2,000 to the box. Since he had found a large hoard, it is assumed he actually had some of the boxes. How many different boxes--did they have different legends for the one mill and the five mill? We have been unable to obtain any boxes for examination.

Missouri

What has happened to the two gold tokens given to G. H. Bates? We know he was going to save them for his grandchildren, who would probably by now be in their 40s. Can they be tracked down to see if any of them remembers anything?

Just how many more Missouri counterstamps on the backs of the milktops would be discovered if we really did a systematic sweep through all the corners of the state, stopping in antique shops, flea markets, and the like? We are aware of about 125, mostly from around St. Louis. There must be quite a few more.

Can anyone provide a description or picture of the cardboard tubes in which the milktops were shipped around the state?

Pennsylvania

J. Maurice Fox reported a White Tower ticket from Philadelphia. A picture was provided in the periodical of the State Revenue Society some years ago, which presumably indicates that the ticket actually existed. What has happened to it? Further, there was a report of a memorandum type, similar to West Virginia, used in Ford City; we don't know any more than that.

Colorado and Kansas

What were the dates when the manufacture of the metal tokens was shifted from a commercial source to the state prisons?

Did anyone ever correspond with the two state institutions to see if they had any information in their old archives with regard to the manufacturing of the state tax tokens?

Michigan

There were two "patterns" developed by C. O. Sherrill as part of his sales pitch for coupons in this state. We know that both were made in panes for use in booklets. However, we are aware of the booklet cover for only one of the two. It says "Kroger" and "THANK YOU" on the front. Does anyone know anything about the cover for the other pattern?

We know about four "lost" cardboard tokens, reported by Tim Davenport some years ago as pictures from Haig and Shoup. They are all of the same design, approximately, and two of them indicate they were printed by Strathmore Press. The city is unknown. In what city did Strathmore Press exist? If we knew, we might know which antique shops and flea markets to visit in hopes of finding some other cardboard tokens.

Nebraska

What was the significance of "1941" on the "Omaha in 1941" milktop?

Texas

We know something about the sources of the Barlow, Spears, Smith, and Jake Johnson anti-tax tokens. But what about the Brigham, Dean Johnson, and Keatts tokens? The first four individuals disclaim any knowledge of the other three, and the designs are different.

**CALVIN AND HOBBS** BILL WATTERSON

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FR- FRANCE

Introduction

In *ATTS Newsletter Vol. 3 No. 6*, January-February 1974, Jerry Bates provided information about tax exemption coupons provided to members of the American Expeditionary Force in France during World War I. The coupons exempted these personnel from the "French Luxury Tax" up to a set limit for a stated period of time. It is believed that the "luxury tax" was essentially a tax on general sales, and therefore the coupons can be considered as related to sales tax tokens, inasmuch as they are another form of the tax exemption procedure used in the State of Washington and in the federal government's program for tax exemption for diplomatic personnel in foreign embassies in this country.

Bates' article reported the existence of a cover, as well as the coupons; the whereabouts of the cover is unknown, but several of the coupons in full panes are known to exist.

Tax Exemption Coupons

Le coupon doit être daté et signé en présence du vendeur. EXEMPTION Signature Ay No.....Date.....	1 Franc De Taxe
Le coupon doit être daté et signé en présence du vendeur. EXEMPTION Signature Ay No.....Date.....	1 Franc De Taxe
Le coupon doit être daté et signé en présence du vendeur. EXEMPTION Signature Ay No.....Date.....	1 Franc De Taxe
Le coupon doit être daté et signé en présence du vendeur. EXEMPTION Signature Ay No.....Date.....	1 Franc De Taxe
Le coupon doit être daté et signé en présence du vendeur. EXEMPTION Signature Ay No.....Date.....	1 Franc De Taxe

FR-R1 (reduced)

Le coupon doit être daté et signé en présence du vendeur. EXEMPTION Signature Ay No.....Date.....	2 Franc De Taxe
Le coupon doit être daté et signé en présence du vendeur. EXEMPTION Signature Ay No.....Date.....	2 Franc De Taxe
Le coupon doit être daté et signé en présence du vendeur. EXEMPTION Signature Ay No.....Date.....	2 Franc De Taxe
Le coupon doit être daté et signé en présence du vendeur. EXEMPTION Signature Ay No.....Date.....	2 Franc De Taxe
Le coupon doit être daté et signé en présence du vendeur. EXEMPTION Signature Ay No.....Date.....	2 Franc De Taxe
Le coupon doit être daté et signé en présence du vendeur. EXEMPTION Signature Ay No.....Date.....	2 Franc De Taxe

FR-R2 (reduced)

(TOP COVER)

Obv. **FOR USE IN FRANCE ONLY / AY No. Enlisted Men /**

1. Coupons in this book are good for a limited exemption from French Luxury tax. Exemption applicable only to purchases for personal use or exportation by officers or men in uniform, not to exceed 972 Francs for officers, and 208 Francs for enlisted men every four months. A new book can be issued in exchange for covers of used books.

2. Coupons not valid unless all blanks on inside cover of this book are filled in as indicated.

3. These coupons are non-transferable. The good faith of the American Expeditionary Force is thereto pledged. Improper use in any way will be made a matter of disciplinary action.

4. Book is to be turned in to nearest Provost Marshal when coupons are exhausted or holder is about to leave France.

Rev. **Instructions for Use /**

1. These coupons may be given in satisfaction of payment of the luxury tax, at the time of purchase of articles. Each coupon gives exemption for the sum printed thereon. Be careful that the amount of the tax charged does not exceed 10 per cent of the total purchase.

2. Each coupon must be signed, dated, and detached from the book in the presence of the civilian payee.

3. The person to whom the book is issued must fill in the following data on Issue:

Signature

Rank and Organization

Identity Card or Army Serial Number

Date of Issue

(BACK COVER)

(Reported as providing instructions in French to the civilian payee as to how to handle the sale and where to send the coupons. The complete legend is unknown.)

R1 (COUPON)

Left. **Le coupon doit être daté et / signé en présence due vendeur.**

EXEMPTION / Signature / AY No. Date
. . . . //

Right. **1 / Franc / De Taxe //**

Rev. **(blank) //**

(PANE OF FIVE COUPONS)

75 x 157 mm. GRAY PAPER with BLACK PRINT

R-8

R2 same as R1, except 2 Franc //

(PANE OF FIVE COUPONS)

75 x 157 mm. GRAY PAPER with BLACK PRINT

R-9

MEMBERS - 1992

Albert L. Albright, R-188 (1973)
300 NE 91st Street
Seattle, WA 98115

Louis S. Alfano, L-218 (1976)
303 South Kennedy Road
Sterling, VA 22170

Harold Don Allen, F-30, L-30 (1970)
P.O. Box 758 Station P
Toronto, Ontario M5S 2Z1 CANADA

Lloyd Andries, Jr., R-318 (1983)
P.O. Box 624
Witt, IL 62094

Wilbur Armstrong, R-274 (1983)
300 Old Fort Street
Tulahoma, TN 37388

John M. Barnes, R-94 (1971)
P.O. Box 5152
Sherman Oaks, CA 91413

Donald R. Barsi, R-382 (1986)
P.O. Box 7989
Fremont, CA 94537-7989

Claude Bates, Jr., R-257 (1979)
4309 Rainbow
Kansas City, KS 66103

Mike Batkin, L-284 (1983)
P.O. Box 1072
El Paso, TX 79958

David C. Bennison, R-370 (1985)
P.O. Box 872967
Wasilla, AK 99687

William Bills, R-343 (1984)
922 North Edgefield Avenue
Dallas, TX 75208

Richard A. Blylock, R-286 (1983)
437 East 3250 North
North Ogden, UT 84404

Leo Bledsoe, R-57 (1971)
417 SW Stratford Road
Lee's Summit, MO 64081

John Bow, R-437 (1990)
P.O. Box 24634
Nashville, TN 37202

Bruce A. Bryant, R-450 (1992)
26 Rose Terrace
Chatham, NJ 07928

Lois Campbell, R-394 (1987)
10841 Lawndale Drive
Parma, OH 44130

Terry L. Capps, R-453 (1992)
3016 North Moorland Circle
Grand Junction, CO 81504

N. F. Carlson, R-454 (1992)
227 Elm Street
Westfield, PA 16950

Carl Cochrane, R-238 (1977)
12 Pheasant Drive
Asheville, NC 28803-3320

Keith Cope, R-275 (1983)
8365 Costello
Panorama, CA 91402

Earle J. Dale, R-416 (1987)
42751 Florida Avenue Sp. 62
Hemet, CA 92344

Tim Davenport, R-232 (1977)
5150 NW Shasta
Corvallis, OR 97330

Marc A. Duval, L-426 (1989)
1621 Bigelow Avenue North
Seattle, WA 98109

E. D. Ebert, R-158 (1972)
2873 Parmigan Drive #3
Walnut Creek, CA 94595

Troy Edlund, R-442 (1991)
2250A Baldwin Way
Palatine, IL 60074

Roy T. Eggert, R-356 (1984)
24821 Nickelby Drive
Damascus, MD 29872

Joe M. Erber, L-92 (1971)
P.O. Box 1235
Greenwood, MS 38930

Tom Esker, R-446 (1992)
305 Northland
Danville, IL 61832

David N. Ferguson, R-332 (1983)
3405 Richmond Avenue
Staten Island, NY 10312

Jerold Finch, F-12 (1971)
328 West 2000 North, Apt. H
Layton, UT 84041

Mike Florer, R-409 (1987)
5542 Shady Creek Court, Apt. #1
Lincoln, NE 68516-1871

Bill Freeman, R-425 (1989)
P.O. Box 2889
La Grande, OR 97850

Larry Freeman, F-10 (1971)
6500 Ely Vista Drive
Parma, OH 44129

Mrs. Ellen Gates, R-209 (1975)
1128 Walkup Street
Carbondale, IL 62901

David D. Gladfelter, R-281 (1983)
228 Winding Way
Moorestown, NJ 08057

Clarence E. Glenn, R-317 (1983)
P.O. Box 63
Fork, MD 21051

Millard W. Hajek, R-452 (1992)
1404 Harberson Road
Baltimore, MD 21228

Ken L. Hallenbeck, Jr., F-51 (1971)
711 North Nevada Avenue
Colorado Springs, CO 80903-1007

Richard W. Halteman, L-193 (1973)
708 Huntwood Lane
Kirkwood, MO 63122

M. E. Hartkopf, R-371 (1986)
Rt. 3 Box 99
Jenkins, MO 65605

Rich Hartzog, R-163 (1972)
P.O. Box 4143
Rockford, IL 61110-0643

Stuart Hawkinson, R-432 (1989)
P.O. Box 5367
Aloha, OR 97006-0367

Grover Heckert, R-439 (1991)
R. 1 Box 237
Monroe, IN 46772

Mark S. Hertzler, R-423 (1988)
P.O. Box 2111
Mansfield, OH 44905

J. C. Hoffman, R-342 (1984)
P.O. Box 723
Merced, CA 95341

Patrick D. Hogan, L-198 (1974)
629 South Johnson Street #3
Iowa City, IA 52240

Wayne Hohndorf, R-268 (1983)
6546 Binney Street
Omaha, NE 68104

Tom Holifield, L-327 (1983)
P.O. Box 533
Alderson, WV 24910

James H. Holtel, L-167 (1973)
153 East Columbus Street
Nelsonville, OH 45764

Lawrence S. Hopper, L-150 (1972)
356 East Desert Inn #109
Las Vegas, NV 89109

George Hosek, R-372 (1986)
7411 Idledale Lane
Omaha, NE 68112-2805

Eric Jackson, R-374 (1988)
P.O. Box 728
Leesport, PA 19533-0728

Richard Johnson, F-38, L-38 (1971)
1004 North Bridge
Carbondale, IL 62901

James Jones, R-436 (1990)
1242 Riverwood Drive
Nashville, TN 37216

Ed Kelley, R-444 (1992)
1104 South 40th Avenue
Yakima, WA 98908

Robert R. Kelley, R-287 (1983)
2689 Cliff Road
North Bend, OH 45052

Phil Klabe, R-215 (1975)
RR #1, 3436 East 1st Road
Peru, IL 61354

Steven A. Koezan, R-448 (1992)
1303 Vitalia
Santa Fe, NM 87501

Richard Lane, R-103 (1971)
5868 Salakanum Way
Bellingham, WA 98226-9518

- Ronald Lang, R-187 (1973)
8345 South Moody
Oak Lawn, IL 60459
- Robert D. Leonard, Jr., F-21 (1971)
1065 Spruce Street
Winnetka, IL 60093
- Charles H. Lipsky, H-5 (1972)
1225 Day Street
Galesburg, IL 61401
- Ronald A. Lynch, R-440 (1991)
2310 Highview Road
Mexico, MO 65265
- William J. Macomber, R-177 (1973)
8811 Frankford Avenue
Philadelphia, PA 19136
- George W. Magee, Jr., H-1 (1971)
74 Pasture Lane, #231
Bryn Mawr, PA 19010
- Donal F. Mahoney, R-445 (1992)
P.O. Box 5839
St. Louis, MO 63134-0839
- Jim Majoros, R-435 (1990)
65 16th Street
Toms River, NJ 08753
- Merlin K. Malehorn, L-279 (1983)
6837 Murray Lane
Annandale, VA 22003
- Billy Manning, R-417 (1988)
P.O. Box 9801
Dothan, AL 36304
- Robert A. Mason, R-98 (1971)
1506 Fincke Avenue
Utica, NY 13502
- M. William Massey, R-340 (1984)
P.O. Box 673415
Marietta, GA 30067
- James A. McCarty, R-337 (1983)
512 Oak Manor Drive
El Dorado, AR 71730
- J. Michael McGurran, R-380 (1986)
615 Cottonwood
Grand Forks, ND 58201
- Sue Ellen Miller, R-449 (1992)
P.O. Box 254
Oshkosh, WI 54902
- H. H. Mitchell, R-405 (1987)
82 The Highlands
Tuscaloosa, AL 35404
- Scott P. Mitchell, R-294 (1983)
P.O. Box 1006
New Hyde Park, NY 11040
- Edwin Morrow, R-329 (1983)
2603 51st Street
Des Moines, IA 50310
- John E. Ohlson, Jr., R-447 (1992)
1437 Toulon Court
Highland Park, IL 60035
- Leonard D. Otterson, R-366 (1985)
1318 9th Avenue South
Fargo, ND 58103
- Kazuma Oyama, R-381 (1986)
38 Lauone Loop
Wahiawa, HI 96786
- Thomas A. Pennock, R-424 (1988)
322 North Hancock Avenue
Colorado Springs, CO 80903-3137
- John W. Pereira, R-200 (1974)
P.O. Box 1060
Jackson, CA 95642
- Sam Petry, R-412 (1987)
P.O. Box 167
St. John, IN 46373
- Michael G. Pfefferkorn, F-2, L-2 (1971)
P.O. Box 2829 Carondelet Station
St. Louis, MO 63111
- Frederick Reding, R-320 (1983)
2 Oakwood Court
Lake Wylie, SC 29710
- William E. Reneau, R-441 (1991)
1642 Cascade Street
Shreveport, LA 71103
- Fred Robinson, R-273 (1983)
P.O. Box 20121
Canton, OH 44701-0121
- Jerry F. Schimmel, F-3, H-7 (1971)
P.O. Box 40888
San Francisco, CA 94140
- R. A. Schrader, R-431 (1990)
2333 18th Street SW
Cedar Rapids, IA 52404
- George W. Schwenk, R-313 (1983)
Merriam Hill Road
Mason, NH 03048
- Everett Self, R-324 (1983)
P.O. Box 4729
Yuma, AZ 85364
- Thomas Severn, R-408 (1987)
2813 Osborn Road
Topeka, KS 66614
- John Shape, R-406 (1987)
29150 39th Avenue South
Auburn, WA 98001
- Frank Siwiec, R-350 (1984)
44 Sandra Circle B4
Westfield, NJ 07090
- Brian A. Smith, R-376 (1986)
Rt. 1, 229 Verdant Lane
Jefferson City, MO 65109
- David V. Stivison, R-438 (1991)
870 North 30th Street
Philadelphia, PA 19130-1104
- David Stolaroff, R-393 (1987)
P.O. Box 13559
El Paso, TX 79913
- Joseph E. Studebaker, Jr., R-147 (1972)
2614 Legare Street
Beaufort, SC 29902
- John Sutor, R-249 (1978)
P.O. Box 725
Galesburg, IL 61402
- S. Bertram Tabor, F-41 (1971)
50 North Street
Cranston, RI 02920
- Harvey L. Thamm, R-414 (1987)
P.O. Box 163
Stafford, TX 77497-0163
- Donald P. Thannen, R-451 (1992)
309 Kenyon Drive
Springfield, IL 63704
- Clarence H. Thiede, R-385 (1986)
8200 Avenida La Prestine NE
Albuquerque, NM 87109
- Edward B. Tupper, R-245 (1977)
6241 34th Avenue NE
Seattle, WA 98115
- George Van Trump, Jr., L-169 (1973)
P.O. Box 26170
Lakewood, CO 80226-0170
- John Vrbancic, R-428 (1990)
722 Coolidge Avenue
Kalamazoo, MI 49007
- Larry Warner, R-203 (1974)
2945 Jacaranda
Harlingen, TX 78550
- Michael J. Werda, R-362 (1984)
1028 Hinckley Boulevard
Alpena, MI 49707
- Al White, Jr., L-220 (1976)
26 West 021 Parkside Road
Naperville, IL 60540
- Tim L. White, L-392 (1987)
P.O. Box 91
Rocky Face, GA 30740
- Raymond Wile, R-398 (1987)
195-28 37th Avenue
Flushing, NY 11358-4005
- Tom Wooldridge, R-298 (1983)
104 Northwood
Tupelo, MS 38801
- Prentiss D. Wright, R-269 (1983)
1412 Pine Ridge Drive
Gulf Shores, AL 36542
- Howard J. Wunderlich, R-358 (1984)
308 Parkwood Street
Ronkonkoma, NY 11779



ATTS NEWSLETTER

JUL - SEP 1992

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ADVERTISEMENTS

HAVE prison tokens to trade for sales tax, race track admission tokens, and prison tokens. Bob Kelley, 2689 Cliff Road, North Bend, OH 45052

WILL TRADE my "20" different good fors for your "20" different. Sam Petry, P.O. Box 167, St. John, IN 46373

SELL 100 different transportation tokens for \$15.50 or 100 mixed transportation tokens for \$10.50 or 25 different parking tokens for \$7.50 all postpaid. Joe Studebaker, Jr., 2614 Legare Street, Beaufort, SC 29902

WANTED: Illinois Provisionals: Astoria, Casey, DePue, El Paso, Ladd, Moline (aluminum, very thin), Rock Island (very thin), Rossville, Virginia, Witt, and Wyoming. Ken Hallenbeck, 711 North Nevada Avenue, Colorado Springs, CO 80903

WANTED: Tax tokens, tax scrip. I am a new collector and interested in any additional tokens you have for sale. Send list to Troy Edhlund, 2250-A Baldwin Way, Palatine, IL 60074; (708) 991-2545

As a coin collector for many, many years, I have run across numerous tax tokens which are interesting but not in my line of interest, which is foreign coins. I am writing to ask if anyone is interested in **TRADING**. R. T. Elder, 130 West 2nd Street, Reno, NV 89501

Sales Tax Tokens PRICES

Market updates on State and Illinois Issues, auction prices on others. 12 pp. \$2.00. Discounts for multiples. Jerry Schimmel, Box 40888, San Francisco, CA 94140

EDITOR'S NOTES

Preparation of our new catalog is moving along, although a little more slowly than I had hoped. The photography should be completed within the next few weeks. After that, I will have to print out and paste up the final camera ready. That will be a page-by-page operation, because it will be necessary to do some rearranging in order to get the best possible fit between the pictures and the descriptions. It still looks like early next year as a target date for having it available for sale.

This issue is a couple weeks late because my wife and I took a couple weeks of vacation for the first

time in several years. In addition, I've gone back to work for a while, part-time, on a special project with which I had been involved before I retired and which needs some help for a while. So that is chewing up some of the time for getting the *Newsletter* on the street.

I have not received the organizational report, hence you have a couple Calvin comics space fillers. With regard to the election of officers for years 1993-1994, there was an expression of interest in only one of the positions (as far as I know), so the president is working out how to proceed.

PRICES REALIZED

C&D Gale, 2404 Berwyn Road, Wilmington, DE 19810, Mail Bid Sale #11, closing June 24, 1992

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| <p>590. <u>TAX TOKENS</u>: 56 mixed, inc AL-2,AL-3,AL-4,KS-1,LA-1,MO-5(5),MO-7(19),MO-8,OK-2,OK-5,UT-2,WA-1,WA-7; VF-BU some of the plastic tokens bend or sl cracking; <u>56 pieces</u> \$6.50</p> <p>797. TAX TOKEN: AZ-3 1937-40 Arizona 1 mill in zinc, <u>scarce</u> AU-55 trace bright \$15.00</p> <p>832. Bid on the entire tax token collection, lots 819-831. Must exceed sum of individual lots (<u>89 pieces</u>) \$100.00</p> <p>819. ALABAMA: AL-1 (4, 1 BU),AL-2,AL-3,AL-4,AL-6 (4 minor diff),AL-7; <u>12 pieces</u> VF-BU</p> <p>820. ARIZONA: AZ1,AZ-2,AZ-5,AZ-6; <u>4 pieces</u> BU</p> <p>821. COLORADO: CO-1,CO-2,CO-4,CO-5; <u>4 pieces</u> VF-BU</p> <p>822. ILLINOIS: IL-1,IL-2,IL-3; <u>3 pieces</u> BU</p> <p>823. KANSAS: KS-1,KS-1a,KS-2,KS-3 (VF); <u>4 pieces</u> VF-BU</p> | <p>824. KENTUCKY/ARCTIC ICE CO. KY, LOUISVILLE 5 % 10 <u>sales tax</u> on Arctic Ice purchase; <u>2 pcs</u> EF</p> <p>825. LOUISIANA: LA-1,LA-1A (sm hole),LA-2,LA-3,LA-3A,LA-4; <u>6 pcs</u> VF-BU</p> <p>826. MISSISSIPPI: MS-1,MS-1A (lg hole),MS-2 (BU),MS-4,MS-6,MS-8; <u>5 pieces</u> VF-BU</p> <p>827. MISSOURI: MO-1 off-center,MO-2 off-center,MO-3,MO-4(AU),MO-5a,MO-6,MO-7 (5, some sl diff),MO-8 (3,2 diffs),MO-8a (3 sl diff); <u>16 pieces</u> VF-AU</p> <p>828. NEW MEXICO: NM-1,NM-2,NM-3,NM-4,NM-8,NM-9,NM-10; <u>7 pcs</u> EF-BU</p> <p>829. OKLAHOMA: OK-1,OK-2,OK-3,OK-5,OK-6,OK-9,OK-14,OK-17,OK-19; <u>9 pieces</u> VF-AU</p> <p>830. UTAH: UT-1,UT-2,UT-3,UT-4 (2 diff),UT-5 (2 diff),UT-6 (4 diff); <u>11 pieces</u> EF-BU</p> <p>831. WASHINGTON: WA-1,WA-2 (sm hole),WA-4,WA-5,WA-6,WA-7; <u>6 pcs</u> VF-BU</p> |
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Terry Hines, who has been a leader in the State Revenue Society for some years and is currently working in Warsaw, Poland, sent me the following price list of some of the Ohio sales tax receipts, from Don Reeder, 1871 Shop, Box E, South Lyon, MI 48178; the catalog numbers are from Hubbard's catalog of state revenues

COLUMBIAN BANK NOTE COMPANY issues - ALL IN VERTICAL PAIRS OF PAIRS

- | | |
|--|---|
| <p>1936 - 1 cent blue & red on white - as #C18 w/o serial numbers, fine pair \$1.00</p> <p>1939 - 1 cent brown & green on gray safety paper, as #C28A w/o serial number, fine pair \$1.00</p> <p>1939/1942 - 1 cent brown & green on orange, as #C29c/brown serial number, fine pair \$1.00</p> <p>1939/1942 - 2 cent black & red on orange, as #C30 w/o serial number, fine pair \$1.00</p> <p>1941/1942 - 6 cent magenta & blue on orange safety paper, as #C34 w/o serial number, fine pair \$1.00</p> <p>1941/1942 - 12 cent green & orange on orange safety - as #C36 w/o serial number, fine pair \$1.00</p> | <p>1941/1942 - 15 cent orange & green on orange safety - as #C37 w/o serial number, fine pair \$1.00</p> <p>1941/1942 - 30 cent carmine & dull blue on orange safety - as #C38a with red serial, fine pair \$1.50</p> <p>1941/1942 - 60 cent indigo & magenta on orange safety - as #C39a with red serial number, fine pair \$1.50</p> <p>1941/1942 - \$1.50 magenta & green on orange safety - as #C40 w/o serial number, fine pair \$1.50</p> <p>1941/1942 - \$3.00 violet-red & black on orange safety - as #C41 w/o serial number, fine pair \$1.50</p> <p>1941/1942 - \$15.00 green & brown on orange safety - as #C42a w/o serial number, fine pair \$1.50</p> <p>as above - the 12 diff. pairs with HORIZONTAL FOLD BETWEEN/F. \$10.00</p> |
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NEW FINDS

.... The Editor

Illinois

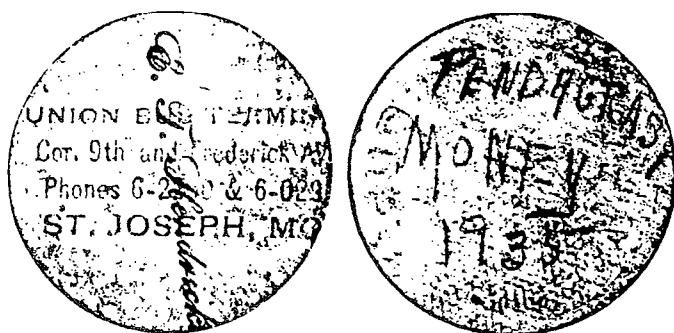
Bill Massey (R-340, Marietta, GA) recently reported finding another of the specimens that *Chits* defines as a token produced by the Pace Manufacturing Company as a pattern for the metal provisional tokens that a number of communities issued. The new find is pictured below at 1.5X. The diameter is 16 mm. The legends are the same as those reported on the pattern listed in *Chits*, so they presumably are the same pattern although we'd have to see both to be absolutely certain. However, the token reported in *Chits* is brass. Massey's is aluminum. Since the provisionals were struck in both metals, it would make sense for Pace to have "one each."

Bill reports *"I found this token among a hoard of tokens that reportedly came from slot machines—found in central Illinois. Among the gallon or so of quarter size and smaller pieces were a number of previously unknown merchant tokens, several Livingston IL provisionals, numerous other IL provisionals, etc."*



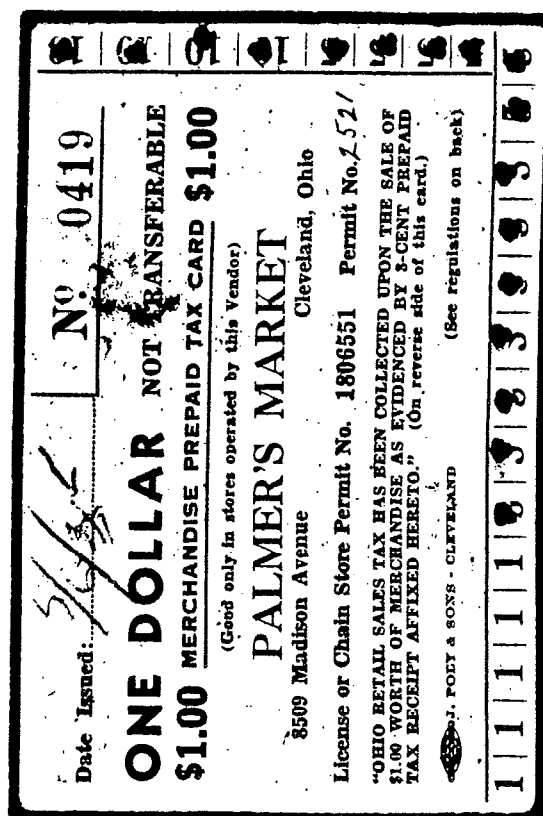
Missouri

Ed Morrow (R-329, Des Moines, IA) reports two additional MO milktop counterstamps. They are illustrated below. The Pendagrast (misspelled name of Pendergast, the political boss in that area at the time) is in pencil. The Union Bus Terminal is a red-violet rubberstamp with a red-violet overprint *E. F. Hendricks*.



Ohio

I recently received from E.S.A. Hubbard a price list for Ohio sales tax receipts that he has available. Included was a listing of various "Private-Issue Sales Tax Punch Cards." Most of them I recognized by name (there were no illustrations), but there were two that were new to me. They were apparently "standard design" punchcards from the May Hardware Company in Caledonia, OH, and from Palmer's Market in Cleveland, OH. I have obtained photocopies of both the obverses and the reverses and provide them below. As you can see, the reverses are different even though the legend, prescribed by the state, is the same. I looked at a couple others from my own collection and see that the reverses are different from each other and from these. Since the cards were obtained from different printers, that is to be expected. One of these days it might be interesting to look at all the reverses of all the local cards available, just to see what (if anything) can be discovered.



Then one day, the boy moved on to the "hard stuff"—Jefferson nickels. Pretty soon he was an addict, spending his money on Standing Liberty quarters and Franklin halves and proof sets. He had a subscription to *Coin World*. First thing you know, the kid was, dare I say it?, a *numismatist*.

It happens to the best of us.

This story has a moral and it's directed to the long-time members of this club who are concerned about the future of their hobby: Make sure that the world is filled with Whitman coin boards and make sure that they get into the hands of 13-year-old kids.

Now I've lied to you and preached to you both. On with the show.

Let's go back to the *Coin World* kid. It didn't take him too long to figure out that he would never have an outstanding collection of Standing Liberty quarters. It simply cost too much money. That was really the only challenge involved, too: money. If you want a 1916, all you need is money. A little bit of luck and a lot of money. Common date—little bit of money; key date—lot of money. Average circulated condition—little bit of money; well-struck uncirculated condition—lot of money. Just pick up a copy of *Coin World* or *Numismatic News* and find the best piece and then hope that it isn't overgraded.

The paper boy got jaded at a young age, you see.

So one day, the paper boy goes back into his local coin shop to see Chuck Platko the coin man. He's 15 now, a real veteran numismatist. Chuck the coin man is with another customer, so the paper boy roots around Chuck's junk box. There are lots of interesting things in junk boxes. Buttons and foreign coins and Lincoln cents and—what's this? He finds a green piece of plastic. It's a Washington sales tax token. He snorts around some more... Another tax token. And another. And another. Four of them. All different. All cheap. The paper boy buys the lot and a collection is born.

Pretty soon the paper boy is going to coin shows and buying every tax token that he can lay hands on. A quarter here, 75 cents there, and pretty soon he's got 35 different tokens. Then fifty different. Then sixty. He has to dig through old magazine articles to find out what these tokens are, how they were used, what's rare, what isn't.

And here's the best part—the paper boy discovers that the thing that is limiting the size and quality of his collection is not his finances, it is the *supply of tokens*. It is not enough to pick up a coin

paper and write a check. He has to *find* the tokens. Think about that.

That, people, is what numismatics is supposed to be about. The hunt. Not the bank balance of the collector.

To make a long story short, at age 16, the paper boy discovers the existence of an organization called The American Tax Token Society. He joins, just as the group's publication is about to collapse. He buys a catalog and publication back-issues and learns a great deal about tax tokens in a short period of time. Pretty soon, he's editing the ATTS' newsletter and is an expert in the field. He becomes a dealer, selling his duplicates to other collectors. After eight or ten years, he finds that he has taken his collection about as far as it will go, to the point where it is one of the top two or three in the country. The new additions are few and far between. So he sells his collection. Too bad.

While sales taxes were used as far back as the days of ancient Rome, the United States did not always have a sales tax. It wasn't until the Great Depression, starting in 1929, that sales taxes started springing up across the country. Tax revenue was down and demands for what are today known as social services were up and the sales tax was seen as a comparatively painless way to raise a great deal of money very rapidly.

To understand why tax tokens were used, you have to first reconsider the value of money. Just because they used Jefferson nickels and Lincoln cents in 1938 doesn't necessarily mean that they were as valueless as today. During the Depression, "pennies" were important to many people. They had value. Five of them would buy you a pack of gum, or a candy bar, or a cup of coffee, or a bad cigar. People tried to hang on to them.

It's now 1935. You're a retailer. You own a dime store, a shop with many, many items costing just five or ten cents. (There were such places, believe it or not.) Let's say at your store, one third of your total sales volume is on items costing just five cents. You sell a lot of candy bars and cheap beads and bad cigars.

Bad news: your state is broke and those good-for-nothing politicians have just decided to impose a 3% sales tax on all purchases, including candy bars. How are you going to collect 3% sales tax from Millie Johnson, who wants to buy a candy bar for a nickel? Are you going to charge her an extra penny for tax? That's six cents for a five cent candy bar, a 20% rate of tax! She's going to be mad if you try to do that...

She may be so mad that she doesn't come back again, or she just might stop buying candy bars altogether.

Any other ideas? Why not just forget the tax altogether on such a small purchases? It's only a nickel, after all. But remember: one-third of your business comes from small sales just like hers! You're going to have to come up with a bunch of money out of your own pocket when your sales tax collections are due at the end of the month. *You're* going to be mad if you try to do that!

So what are you going to do? A penny is just too big of a denomination, isn't it? If you could split a penny into ten pieces, you could collect a couple pieces of a penny from Millie when she buys her candy bar every day and she wouldn't be mad and you'd have enough money for the tax man at the end of the month out of the till and so you'd get to keep your own money and you wouldn't be so mad. Everybody's happy, or at least, nobody's too mad.

Only one problem. You have to have a way to make change for a penny.

That's what sales tax tokens were—a means of making change for a one cent coin. Starting in 1933 in Illinois, towns, communities, businesses, and eventually states issued tokens or scrip (paper tokens) to enable businesses or consumers to make change for a penny. They were what we collectors call "fractional cent devices," pieces of a penny. They could not be used for money, legally at least. That provision kept the federal government from cracking down too hard, because the Constitution of the United States explicitly states that only the federal government has the right to produce money.

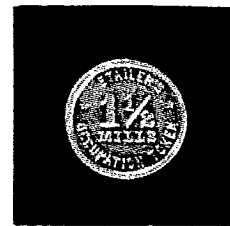
In fact, in the summer of 1935 there was an effort on Capitol Hill to have the U.S. mint produce actual fractional cent U.S. coins in the denominations of one and five mills (a mill is one-tenth of a cent). But the one mill coins would have cost more to make than their face value and many of the Representatives from non-sales tax states thought that if the Federal Government made fractional coins for sales taxes, it wouldn't be long before every state had a sales tax. So the attempt to produce official coins was defeated.

I'd be curious to know if any patterns were produced. Does anyone in the room tonight have any expertise there?

Having decided not to issue their own tokens, the U.S. government eventually decided to look the other way when Washington and Colorado and Missouri and other states decided to issue their own fractional cent sales tax tokens. The deal was this: if the tokens didn't use the word "cents" or look like

money or weren't used to make purchases, then the government wouldn't be nasty. Otherwise, chances were that the Justice Department would be on the state like a duck on a June bug.

State governments started making tokens in 1935. The first Colorado tokens used the word "cents," which was later dropped. The first Illinois tokens were little round 1½ mills aluminum pieces that looked kind of like dimes. That state decided to recall them and issue a new square type that just said "1½," without the word



"mills." Washington, which was incidentally the first state government to release its own tokens, was more clever about it. Their tokens didn't say "mills" or "cents" or anything. Does anyone know what they said? "Tax on Purchase—Ten Cents or Less." That doesn't sound very much like money, does it?



Eventually, twelve states made sales tax tokens. They had one thing in common.

People hated them. Almost everybody thought that they were a pain in the butt.

Merchants didn't like them because it made giving change a slow and time-consuming process. There weren't enough drawers in their tills to store the tokens. They were always running out and having to run to the bank for more.

Consumers didn't like them because they took up so much room in their pockets. They accumulated and sat around and weren't good for much of anything. For every chocoholic on a tight budget, there were probably four or five people who hated the burden of a pocket full of "funny money." It just wasn't worth the effort for most people.

Eventually, states decided that they could manipulate bracket systems of tax collection to exempt the smallest purchases and that it would all average out in the end for almost every retailer. The economy improved with the coming of World War II and many of the materials used for manufacture of sales tax tokens became regarded as scarce war commodities, far too important to be used to make fractional cents for addicts of cheap cigars.

By the end of the war, only a few states were still producing tokens and even there they were ignored by most businesses. Some dime stores still used them; that was one business for whom the token

system made a great deal of sense since, as I've already mentioned, that type of store did a big part of their business in tiny sales. But most stores and most consumers just rounded things off to the nearest cent, which, of course, remains the way that they still do things in the states unfortunate enough to have a sales tax.

Oregon has never had a sales tax, by the way, so there are no such things as Oregon sales tax tokens. There have been eight attempts at imposing a sales tax, however, so some political buttons and bumper stickers are out there that are of interest to tax token specialists. Here's a good rule of thumb for tax token collectibles: if it says the words "sales tax" on it, there is probably someone out there who is interested. Believe it or not.



The last state to issue sales tax tokens was Missouri, who finally cut off the pipeline in 1954 and effectively demonetized the tokens only in 1961, the same year that Oklahoma took its token statutes off the books and made them a part of history.

That's a brief overview of why tax tokens were issued. Let's move now to a more specific look at some of the more interesting varieties of tax tokens.



The first sales tax tokens were issued in Illinois in 1933. They were of two types, cardboard or metal, and were

issued in about sixty different cities and towns around the state. Most of these tokens are in the denomination of $\frac{1}{4}\text{c}$, although there are a few exceptions. These tokens range in value from about 50¢ for a common metal provisional in average circulated condition to \$200 or more for a unique piece of cardboard.



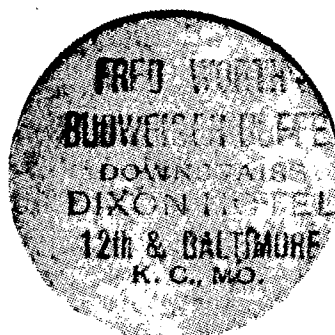
The word "unique" is not used as a throw-away adjective here; it has a specific meaning to token collectors, meaning a token for which there is only one known specimen. Tax tokens have the reputation of being common and extremely inexpensive, which is partially true. There are extremely rare and unique

types, however, that are quite valuable and greatly sought-after by specialist. I once found a unique pattern state issue piece, worth more than a 1909-S VDB, in one dealer's junk box. These things do happen.

The first tokens issued by the state of Missouri were printed on large pieces of cardboard, resembling milk bottle caps. These tokens were known at the time (and are, in fact, still known today) as "milktops." Here's the funny part—the first tokens were actually printed up on cardboard stock that was to be used for milk bottle tops! You can tell these first pieces by an embossed stamp on the reverse, bearing the word "SANITARY" and a patent date. You have to look very closely to spot the embossed stamp, however. Embossed tokens are worth a couple bucks, the common plain type worth about a quarter.



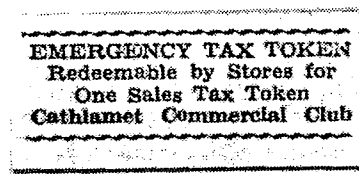
This type of token had to be discontinued because merchants were using the reverse side for advertising. It was very inexpensive to buy a rubber stamp... These so-called "counterstamps" are highly prized by serious tax token collectors and are worth in the range of \$3 to \$20, depending on the



advertiser. Many counterstamps are unique.

The state then moved to a second type of cardboard token, printed on both sides, later moving to metal tokens, and finally to plastic.

In 1935 the state of Washington passed its first sales tax, a 2% levy that went into effect on the first of May. The state contracted with a Seattle company to make its tokens and unfortunately the company wasn't able to produce tokens fast enough. There was a big shortage of tokens for the first two or three weeks of May. Merchants and towns around the state issued cardboard emergency tokens on short notice—there are over 100 known types of Washington emergency scrip alone.



This scrip ranges in value from 50¢ to about \$75, not being as highly collected as the 1933 Illinois material. Most types are worth between \$1 and \$5. Keep your eyes open for this material at coin and antique shows—I found a unique counterstamp at one show in the area in 1978.

Of particular interest are the wooden sales tax tokens that were used in Tenino, Washington, during the May 1935 token shortage.



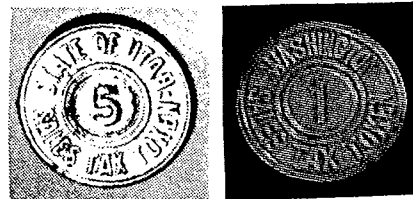
Tenino is the town that invented wooden money in the early 1930s when the local bank failed. The money became instant collectibles and spawned a number of imitators (ever hear the expression "Don't take any wooden nickels"?). It was only natural that the town's newspaper publisher would crank up the press again during the shortage.

There are around 40 types of wooden tokens that were produced; that is, almost 40% of the known types of scrip for the entire state. The guy who made them kept busy. Most types are quite scarce and sought-after today, values ranging from \$5 to \$75. It's quite possible that a unique piece would bring three figures—there isn't any market history of this of which I am aware, however.

The first tokens were often made of cardboard, which didn't last very long. Next came metal, which was slower to have produced (they couldn't be made on short notice, as was the Washington emergency scrip of May 1935) but they lasted longer.

When the war broke out, metal became scarce, so the states moved to using pressed cotton fiber for their tokens. The fiber was pressed into sheets and cut into planchets, just like coin planchets. Then the tokens were actually struck, just like a coin or a metal token. Unfortunately for the states, it wasn't long before even pressed fiber was classified as a scarce war material. It was used in the manufacture of G.I. foot lockers, among other things. A new alternative had to be found.

The states then turned to the use of plastic for sales tax tokens. A rainbow of colors was used. They vary to a considerable extent in tone of color and opacity; these are the collectible aspects of this sort of token.



After the war, a couple states, like Washington, returned to the use of metal tokens.

Sales tax tokens have the reputation of being ultra-common and thus uncollectible. Now, I'm a biased observer, but I think that this generalization is unfair. There are a large number of very rare types. Tax token collectors use a 10-point rarity scale to describe their tokens, ranging from the very common R-1s to the types for which there are only one known specimen, the R-10s.

There are many types that are very common, of course. Over their history there were probably over one billion tax tokens made—or at least many hundreds of millions. Most state-issued tokens are very common, worth only a few cents to a quarter. There are exceptions, however. The fiber tokens issued by New Mexico are particularly rare and valuable, worth \$25 to \$100 or more. A couple of other types bring prices in the \$10 to \$30 range. But with the real rarities, it's harder to find the token than to buy it once it is located. The hunt remains the supreme limiting factor to a good collection, not money.

There have been a number of books and booklets published about collecting sales tax tokens. Bob Henderson has a couple of copies of a small guide to the state-issued pieces that I'm sure he'd part with for the right price. A larger catalog dedicated to the entire field by Pfefferkorn and Schimmel is out of print. Merlin Malehorn of Annandale, Virginia, and I have written a new general catalog. The book is more or less finished and is in preparation for publication. We hope that it will be on the market in the next six to eight months. Let me know if any of you are interested in more information.

Thanks very much for your attention. I apologize for having preempted Bob's vacation slides. ■

ILLINOIS: PROVISIONAL TOKENS BY PACE?

Merlin K. Malehorn (L-279)

The reported aluminum Pace pattern (see "New Finds" in this issue) appears to be a twin to the previously reported brass pattern. We have had information in the past that Pace made some of the Illinois provisionals, and that a company in Peoria also made some of them. If there is additional historical information available, it has not been reported to me. Hence, I have been speculating about how to sort out the provisionals on the basis of the two different companies. This article summarizes some thoughts and findings. It certainly should not be considered to be the "final word." I will put in illustrations, but most of my halftones are not very good so they may not help you a lot.

Of the metal provisional tokens, 32 are 16 mm. in diameter. There are some that look roughly the same, and others that appear to be quite different. For the sake of further investigation, I assumed that the 16 mm. tokens may have all been made by Pace. The purpose of the investigation was to see if there were any resemblances among them, and between them and the Pace pattern.



Look again at the Pace pattern; this is the token reported in "New Finds." There is a knob at the beginning of the upward stroke of the numeral 1 on one of the faces, and there is a curve in the stroke. Although it is not so clear in the picture, on the other face this upward stroke does not have a knob but instead appears to be slightly pointed and is straight.

How to Cluster?

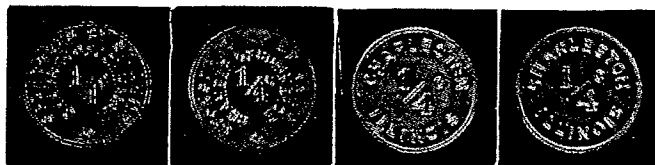
One possibility for clustering the 16 mm. tokens would be to look for similar legends or designs. In fact, there are several (Mt. Olive, Casey, Beardstown, Rushville) on which the reverse is **SALES TAX / 1/4c / TOKEN**; there are several (Roanoke, Jasper County, Keithsburg) on which the reverse is **SALES / 1/4c / TAX**; and there are three (Mattoon,

Hoopestown, Rossville) on which the reverse is **TAX / 1/4c / TOKEN**.



The obverse designs of these tokens do not always match each other, however. Further, an effort to make the designs on the 64 faces "generic" and then match them tends to get very confused very quickly. Moreover, it doesn't lead to much useful data to demonstrate whether or not a single manufacturer may have made all the 16 mm. tokens.

For example, there are six tokens, all copper, that have two-line legends around the rim, and on which the two faces of the token are the same; there is little sameness from token to token, however, except for the fraction in the center. There are seven tokens, some copper and some aluminum, that have one-line



legends around the rim and on which the two faces on the token are the same; again, there is not a lot of commonality from token to token. There are several tokens with a one-line circular legend and straight line legend (sometimes two lines) on one face, and a circular legend and the fraction on the other. And there are other groupings that could be described.

The problem is that even within the groupings there are differences in the size and shape of the numerals in the fraction, the size of the letters in the legends, the length of the bar in the fraction, and other characteristics. Also, some of the characteristics but not others will carry over from group to group but not to all groups. Although one could look at all the groupings and surmise that maybe they were all made by the same manufacturer, the evidence isn't much better than the assumption we made to that effect at the beginning. There is a need for better data.

Examining Features

I looked at some of the features under a 16X magnifier, and made some measurements using a 1/10 mm. scale. I examined the following features on both faces of each of the 32 tokens.

The shape of the upward stroke on the numeral 1

The height of the numeral 1

The height of the numeral 4

The shape of the diagonal back on the 4

The length of the diagonal back on the 4

The length of the horizontal bar on the 4

The length of the bar in the fraction

The height of the c (for cent)

The height of the letters in the legend

The nature and length of the line through the c (for cent) if there was such a line

Twenty-Three Tokens and Toulon

To start with, there are 24 tokens that have a lot of commonality in their fractions. Nineteen of them have the fraction $\frac{1}{4}c$ on both faces; five have the fraction on one face. I will discuss these 24 first.

The fractions:



There are two 1s. One variety has a curved upward stroke with no knob, the other has a pointed and straight upward stroke. The straight upward stroke is the same as on the Pace pattern. The heights are all practically the same (around 2.6+ to under 2.8 mm.; the difference probably being due to surface wear and measurement error).

There appear to be two 4s. (I say "appear to be" because there are a few for which my measurements were slightly smaller, which I think may have been due to surface wear and measurement error. I'm just a little less certain than with the 1s.) In the medium 4 the diagonal bar is curved and the numeral is 2.8 mm. (upright) x 3.0 mm. (diagonal) x 3.0 mm. (horizontal). This is the 4 on the MADE

BY . . . face of the Pace pattern. In the small 4 the diagonal bar is straight and the numeral is 2.7 x 2.4 x 2.1-2.3 mm.

The numeral 1 with the curved stroke always appears together with the 4 with the straight diagonal; this is the "medium" 4. The numeral 1 with the straight stroke always appears with the 4 with the curved diagonal; this is the "small" 4.

The fraction bar seems to come in seven different lengths, all in mm.: 2.7, 3.0, 3.3, 3.5, 3.8, 4.1 or 4.2, and 4.5. Some of the bars are clearly recognizable due to various defects in the dies, and can be seen on several tokens.

The c (for cent):

There is no line through the c. The height of c is (in mm.) 1.4-1.5 or 1.6-1.7. There is one c that appears to the naked eye to be different (thinner) from the others and a little larger, but I can't find any measurable difference.

Conclusion: There are two different fractions, although the length of the bar and the size of the c varies a little bit from type to type. Most of the tokens have the same fraction on both faces; two have the medium 4 fraction on one face and the small 4 fraction on the other.

The letters in the legends:

The height of letters is (in mm.) 1.1-1.2, 1.5, 1.7, or 2.0.

Toulon



There is a line through the c on one of the two faces. The line is straight and 2.7 mm. in length. Otherwise, the fraction on both faces is the "small" fraction and the other measurements (bar length, height of letters, size of c) all match the measurements of the first 23. In other words, the only difference is the line through one c.

Summary: There are enough similarities among these 24 tokens, and with the Pace pattern, to warrant a finding that Pace made these 24 tokens. If we accept the numerals in the fraction as the baseline

characteristic, there appear to have been two principal "product lines," which were:

Medium fraction: Effingham, Litchfield, Jackson Co. (one face), Carbondale, Witt, Paris, Charleston, Wyoming, Ladd, Mt. Olive (one face), Casey, Roanoke, and these with the fraction on one face only: Chandlerville, Beardstown, Rushville, Jasper Co., Keithsburg.

Small fraction: Pike Co., St. Anne, Galva, Arcola, Jackson Co. (one face), Union Co., Tazewell, Mt. Olive (one face), Toulon.

The height of the letters in the legends varies, although there were only four sizes. There seemed to be no single rule by which the height was determined. Of course, the more letters and lines, the smaller the letters in order to squeeze them in. But that wasn't always true.

Six More Tokens



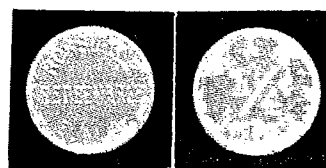
W.C.M.A., Monmouth, Kankakee: The first two have a fraction on both faces; Kankakee has a fraction on one face.

These tokens have a 1 with a knob on the upstroke, and the numeral is 3.2 mm. in height. It looks like the knobbed 1 on the Pace pattern. The joint of the stroke and the upright element is pointed. The 4 in the fraction has the straight diagonal (associated with the medium fraction) but the measurements are 3.2 x 2.8 x 2.4 mm. In other words, this is a slightly larger fraction than the previous two fractions, and there is a line through the c. The fraction bar is longer (7.9-8.3 mm.), the c is 2.1 mm. in height, and the line through c is curved (the first two are 3.8 mm., the third is 4.2 mm. in length). The resemblance to some features of the Pace pattern are not as strong, but it appears probable that Pace made these.



Hoopestown, Mattoon: These two have the fraction on only one face.

There is the same knobbed stroke on the 1 in the fraction, but the joint with the upright element is not quite so pointed—it looks almost as though the die had been reworked slightly. The numeral 4 has a straight diagonal as in the previous three, and the dimensions are larger by .1 mm., again suggesting the die may have been reworked. Nonetheless, these appear to have the same large fraction as the previous three. The c in the fraction varies, though; Hoopestown has a 2.3 mm. and Mattoon a 1.9 mm. Further, the line through the c on Hoopestown is curved and 4.0 mm. in length; the line on Mattoon is straight and 3.0 mm. in length. Also, there is a knob on the upper end of the c for Mattoon but not Hoopestown. The letters in the legends are 2.4 mm., except that there is a center line legend on the Hoopestown that is only 1.8 mm. in height.



Rossville: The Rossville fraction is very similar to the Mattoon fraction, except that the joint between the stroke and the upright element is not pointed at all; that is, it looks like still more minor die touchup. Also, the numeral 4 measures slightly smaller, but that may be measurement error and differences in wear. Further, the c has the same knob as Mattoon, and the same curved line. Basically, this is the same large fraction as the previous five.

Summary. Six tokens (W.C.M.A through Rossville): Based on the fractions and the characteristics of the c, my estimate would be that these were all in the same family, with a "large" fraction. It is possible there was some slight retooling of the die during the manufacture of these tokens. Resemblance to the Pace pattern is modest but enough to warrant the assumption that Pace was the manufacturer.

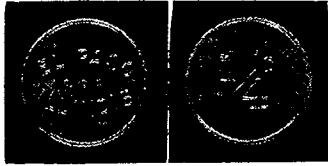
The Last Two

Kewanee



This one is different. There is a knob on the 1, but the 1 is only 2.5 mm. in height, which is more than a half millimeter shorter than the others with the

knob, and shorter than all the others as well. The 4 has a straight back, but is 2.5 x 2.4 x 21. mm, which is smaller than any previously discussed above. Basically, the fraction is smaller than any others. On the other hand, the bar of the fraction is very long (6.1/6.4 mm.) in comparison to the size of the fraction. However, the height of the c is one of the previously reported heights (1.7 mm.), the bar through the c is straight but the same as Mattoon, and there is a knob at the top of the c that is the same. This is also a Pace token, although it is slightly different from any of the others.



El Paso

This is another "different" token. It has a "giant" fraction. There is a knob on the 1, which is 3.9 mm. in height. The 4 has a straight back, but is 3.9 x 3.7 x 3.4 mm. The bar is short (4.2 mm.) but a "standard" size. The c is 2.4 mm. in height, which is larger than any others, but the letters in the legend are 2.0 mm. in height, which is not as large as on Rossville, Hoopestown, or Mattoon. But, if you compare the fraction to the knobbed fraction face of the Pace pattern, it seems pretty clear who made the token.

ERGO, assuming Pace was the manufacturer of the so-called Pace patterns, Pace was almost certainly the manufacturer of the 32 tokens discussed above. You knew that all along, didn't you?■

CLIPPINGS

... The Editor

Here are three clippings from the Peoria (IL) *Daily Record*. I received them from the Peoria Public Library. The first clipping is obviously from the period when there were no state-issued tokens available. The second has no date ascribed but must have been in the evening edition on July 1, 1935, when the

state tokens were put on sale. Note that the tokens were sold at the Illinois State Liquor Revenue office. The third clipping has a penned 9/4/35 at the bottom; it reports the arrival of the square tokens issued by the state. The one on slot machines is included just for fun.

25,000 Sales Tax Tokens Are Sold Here in One Hour

Indicating that merchants like them, 25,000 sales tax tokens disappeared in exactly one hour this



morning at the Illinois State Liquor Revenue office in the Commercial Merchants bank building.

The second day's allotment of aluminum "coins" was sold in lots of 1,000 from 10:30 to 11:30 o'clock, it was said by Glenn Sweeney in charge of the office. Another supply is expected here tomorrow.

A waiting line of more than a dozen retail merchants was formed about 9 o'clock and those on hand early secured the "new money." A total of 63,000 tokens has been distributed in the few hours they have been available.

New Sales Tax Tokens on Hand

—New and remodeled state sales tokens—350,000 of them—have arrived in Peoria for the use of Peoria retail merchants in collecting the tax and will be put into circulation this week. The new tokens are of aluminum and are square with rounded corners. They bear the figures 1 1/2 on each side, surrounded by the legend "Retailers' Occupational Tax" on one side and "Dept. of Finance, State of Illinois" on the other. Each token represents the tax of 1 1/2 mills, or 3 per cent on each 5 cent purchase.

— 9/4/35

TAX SLOT MACHINES!

If all the 1,000 odd coin slot machines in Peoria city and county were galvanized and licensed so that all the profits the player doesn't get could be diverted to lighten the burden of other taxes—well, that would be swell.

REPRINT

The following article is a reprint from *The Catamount*, Vol. II No. 3, October 1964. *The Catamount* was the official newsletter of the Chicago Area Token and Medal Society. George Magee, Jr.

(H-1, Bryn Mawr, PA) recently sent me the issue from his files. Some of the cardboard tokens are missing from the summary in the seventh paragraph, and the Depue brass token is missing from the list.

Illinois Provisional Sales Tax Tokens

ours being a Chicago area group, it is appropriate that we list the provisional sales tax tokens issued by various towns in Illinois during the early 1930's. Some years ago Charles H. Lipky authored a revised listing of these tokens in the Numismatic Scrapbook Magazine and this list is reprinted here by permission of the publishers.

In 1933 the 2% sales tax law was passed in Illinois. No provision was made at the time for a token that would allow a fraction of a cent to be paid on small purchases. Chambers of Commerce, Business Men's Associations, etc. decided to issue tokens of their own so this could be done. Kewanee is given credit as the first to do this.

These tokens were retired after June of 1935 when the state issued a token. The "Provisional" tokens were used only a short time, hence the name.

All are round, of $\frac{1}{4}$ ¢ denomination and state name of town or county where they are issued with but one exception. That being the token of Herrin which is

ARCOLA

- obv. Redeemable at Arcola Adv. Club Arcola, Illinois $\frac{1}{4}$ ¢
- rev. Sales Tax $\frac{1}{4}$ ¢
- 16 mm. Copper.

ASTORIA

- obv. Astoria Comm. Club Astoria, Ill.
- rev. Redeemable $\frac{1}{4}$ ¢
- 18 mm. Aluminum

BEARDSTOWN

- obv. Retail Merchants Beardstown
- rev. Sales Tax Token $\frac{1}{4}$ ¢
- 16 mm. Copper.

BUNKER HILL

- obv. Commercial Club Bunker Hill, Ill.
- rev. Redeemable in United States Money $\frac{1}{4}$ ¢
- 19 mm. Brass

square, $1\frac{1}{2}$ (mill) and has no town name.

There are 44 towns and counties known to have issued 52 varieties of these tokens. It is almost impossible to complete a collection of all known varieties. A great many have been destroyed. All are scarce or rare with a few exceptions such as Cambridge, Carbondale and Rock Island (copper). The rarest without a doubt is Astoria with perhaps a dozen pieces known.

The present value is 25¢ for the few common varieties to \$5.00 or more for the Astoria.

Cardboard provisional tokens were also issued by Arcola, Beardstown, Canton, Charlestown (Jackson Co.), Geneseo, La Moille, Macomb, Malden, Mendota, Lincoln Park, Momence, Ohio, Peoria, Pickneyville, Princeton, Randolph Co. (Chester), Tiskwa and Wyanet.

Tokens in order of rarity are: 1 Astoria 2 Casey; 3 Ladd, 4 El Paso, 5 Wyoming, 6 Virginia, 7 Witt, 8 Mount Olive, 9 Mercer County, 10 Herrin.

CAMBRIDGE

- iv. Redeemable at Cambridge, Ill. $\frac{1}{4}$ ¢
- Lions Club
- iv. Blank
- 18 mm. Copper

CARBONDALE

- iv. Carbondale Business Mens Association $\frac{1}{4}$ ¢
- Rev. Same
- 16 mm. Aluminum

CASEY

- Obv. Merchants Casey, Ill. $\frac{1}{4}$ ¢
- Rev. Sales Tax Token $\frac{1}{4}$ ¢
- 16 mm. Copper.

CHANDLERVILLE

Obv. Chandlerville Merchants Association
 Rev. Redeemable at Chandlerville,
 Illinois $\frac{1}{4}c$
 16 mm. Copper.

CHARLESTON

Obv. Charleston Illinois $\frac{1}{4}c$
 Rev. Same
 16 mm. Copper.

EFFINGHAM

Obv. Redeemable at Chamber of Commerce
 Effingham Illinois $\frac{1}{4}c$
 Rev. Same, different die.
 16 mm. Copper

EL PASO

Obv. El Paso Illinois
 Rev. $\frac{1}{4}c$
 16 mm. Copper.

GALVA

Obv. Redeemable at Chamber of Commerce
 Galva, Illinois $\frac{1}{4}c$
 Rev. Same
 16 mm. Copper

GILLESPIE

Obv. Gillespie Merchants Ass'n.
 Gillespie Ill.
 Rev. Redeemable in United States Money
 $\frac{1}{4}c$
 19 mm. Brass.

HERRIN

Obv. Token $1\frac{1}{2}$ Token
 Rev. Same
 16 mm. (Square) Aluminum.

HOOPESTON

Obv. Hoopeton C. of C. Redeemable
 Rev. Tax Token $\frac{1}{4}c$
 16 mm. Aluminum

JACKSON CO.

Obv. Jackson County Sales Token $\frac{1}{4}c$
 Rev. Redeemable for Face Value at
 M'boro C. of C. $\frac{1}{4}c$
 16 mm. Aluminum.

JACKSONVILLE

Obv. Jacksonville, Ill. Chamber of
 Commerce
 Rev. (A) Redeemable in United States
 Money $\frac{1}{4}c$. Line thru c to right.
 (B) Same, line thru c right to left
 (C) Same, line not thru center of
 c.
 19 mm. Brass

JASPER CO.

Obv. Merchants Jasper County Illinois
 Rev. Sales Tax $\frac{1}{4}c$
 16 mm. Copper

KANKAKEE

Obv. Redeemable Kankakee Chamber of
 Commerce
 Rev. Tax Token Kankakee Co. $\frac{1}{4}c$
 16 mm. Aluminum

KEITHSBURG

Obv. Redeemable at Keithsburg Illinois
 Rev. Sales Tax $\frac{1}{4}c$
 16 mm. Copper.

KEWANEE

Obv. Chamber of Commerce Redeemable $\frac{1}{4}c$
 Kewanee, Ill.
 Rev. Same.
 16 mm. Copper.

LADD

Obv. Ladd Business Men's Ass'n $\frac{1}{4}c$
 Rev. Same
 16 mm. Copper.

LA SALLE

Obv. Redeemable at Chamber of Commerce
 La Salle, Illinois $\frac{1}{4}c$
 Rev. Same
 19 mm. Copper

LITCHFIELD

Obv. Redeemable at Chamber of Commerce
 Litchfield, Illinois $\frac{1}{4}c$
 Rev. Same.
 16 mm. Copper

MATTOON

Obv. Mattoon Ill.
 Rev. Tax Token $\frac{1}{4}c$
 16 mm. Aluminum

MERCER COUNTY

Obv. Mercer County
 Rev. Sales Tax $\frac{1}{4}c$
 19 mm. Copper.

MOLINE

Obv. Moline East Moline
 Silvis Illinois
 Rev. Sales Tax $\frac{1}{4}c$
 19 mm. Copper.
 Variety A: Same, aluminum thick (2 mm.)
 Variety B: Same, aluminum thin ($1\frac{1}{2}$ mm.)
 Variety C: Same, aluminum very thin
 (1 mm.)

MONMOUTH

Obv. Redeemable Monmouth, Ill. $\frac{1}{4}c$
 Rev. Retail Merchants Association
 16 mm. Aluminum.

MOUNT OLIVE

Obv. Redeemable Mt. Olive Merchants $\frac{1}{4}c$
 Rev. Sales Tax $\frac{1}{4}c$
 16 mm. Aluminum.

NEW BOSTON

Obv. New Boston Illinois
 Rev. Sales Tax $\frac{1}{4}c$
 19 mm. Copper.

PARIS

Obv. Redeemable at Paris Chamber of Commerce $\frac{1}{4}c$
 Rev. Same
 16 mm. Copper.

PIKE CO.

Obv. Redeemable at any Pike Co. Chamber of Commerce $\frac{1}{4}c$
 Rev. Same.
 16 mm. Copper.

ROANOKE

Obv. Redeemable by Roanoke Merchants $\frac{1}{4}c$
 Rev. Sales Tax $\frac{1}{4}c$
 16 mm. Bronze

ROCK ISLAND

Obv. Rock Island Illinois
 Rev. Sales Tax $\frac{1}{4}c$
 19 mm. Copper.
 Variety A: Same, aluminum thick (2 mm.)
 Variety B: Same, aluminum thin ($1\frac{1}{2}$ mm.)
 Variety C: Same, aluminum very thin (1 mm.)

ROSSVILLE

Obv. Rossville Redeemable B.M.A.
 Rev. Tax Token $\frac{1}{4}c$
 16 mm. Aluminum.

RUSHVILLE

Obv. Retail Merchants Rushville
 Rev. Sales Tax Token $\frac{1}{4}c$
 16 mm. Copper.

ST. ANNE

Obv. Sponsored by St. Anne Chamber of Commerce
 Rev. Same.
 16 mm. Copper.

TAZEWELL CO.

Obv. Tazewell County Token $\frac{1}{4}c$
 Rev. Redeemable at Pekin, Illinois Association of Commerce $\frac{1}{4}c$
 16 mm. Copper.

TOULON

Obv. Redeemable at Toulon Civic Club $\frac{1}{4}c$
 Rev. Same except c instead of $\frac{1}{4}c$.
 16 mm. Aluminum.

UNION COUNTY

Obv. Union County Sales Tax Token $\frac{1}{4}c$
 Rev. Redeemable at Face Value by Anna Chamber of Commerce $\frac{1}{4}c$
 16 mm. Aluminum.

VIRGINIA

Obv. Retail Merchants Ass'n of Virginia, Ill. Good for $\frac{1}{4}c$ in Trade.
 Rev. Redeemable at Bank of Petefish Skiles & Co.
 19 mm. Brass.

WHITESIDE CO.

Obv. W.C.M.A. Sales Tax $\frac{1}{4}c$
 Rev. Same.
 16 mm. Aluminum.

WITT

Obv. Redeemable at Witt Merchants Assn. $\frac{1}{4}c$
 Rev. Same.
 16 mm. Aluminum.

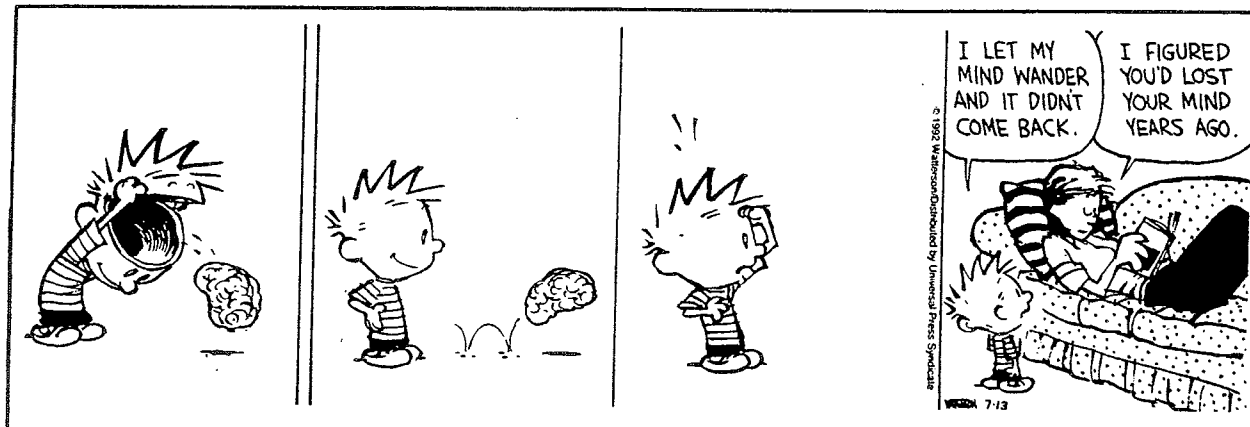
WYOMING

Obv. Kiwanis Club Wyoming, Ill.
 Rev. Illinois Sales Tax Token $\frac{1}{4}c$
 16 mm. Copper.

KNOWN MINTAGES:

Carbondale.....	25,000
Charleston.....	20,000
Effingham (est.).....	50,000
Galva.....	25,000
Kankakee.....	100,000
La Salle (est.).....	6,000
Litchfield.....	40,000
Roanoke.....	12,000
St. Anne.....	5,000
Tazewell Co.	150,000
Whiteside Co.	25,000

CALVIN AND HOBBS BILL WATTERSON



LETTERS

(Ed. note: In the last issue, I had commented at length about the Ohio receipts. Fred Robinson (Canton, OH, R-273) has provided additional perspective on these receipts in the following letter.)

ATTS members are familiar with the hassle that several states had with the federal government about the issuance of metal sales tax tokens. I believe the State of Ohio chose to avoid this hassle by deciding not to issue tokens as state "coinage." Assuming my theory to be correct, I have not been able to determine which state department made this decision and then devised the sales tax receipts. There has been no literature in popular publications to support or refute the theory. Upon examination of some court cases about the legal aspect of collecting sales tax I find the first few Tax Commissioners must have been good lawyers or had the best representatives of the Attorney General's office defending them.

The real impetus behind the receipts was the proof of payment for the sales tax. It must be remembered that in Ohio the burden of proof of payment was to be borne by the consumer. The consumer demanded a little more from the merchant when it came to proof of payment of sales in the 30s and 40s then he does at the present time. Over the course of the years, several quite scholarly studies were conducted about the cost of keeping sales tax records and the labor to do the collection. The last of these studies

was the trigger mechanism which called for the discontinuance of the paper receipt.

I believe the tokens other states used were intended to serve only as a convenience to the consumer in paying the sales tax, rather than as a proof of payment. As usual, however, the federal government got carried away with the definition and enforcement of the right of the federal government to provide coinage and tried initially to prevent the states from producing the sales tax tokens. This would explain why the WV and NC tokens were actually slips of paper with tearoff corners or the like, rather than being pure tokens.

Although not all members of ATTS may be interested in the Ohio receipts, I believe the receipts are an important part of sales tax items because they show how one state circumvented the problems involved in issuing state "coinage." But most importantly they speak of the time when the consumer wanted an accounting of where his money went. I don't really feel anyone questions sales tax today, though, and the proof is in the various riders various Ohio cities, counties, and transportation districts can place on the base sales tax. When I go to Cuyahoga County (Cleveland), for example, I don't really get upset over the 6½% collected there, and likewise when I am in southern Ohio where some counties collect only the base 5%.

CALVIN AND HOBBS BILL WATTERSON




ATTS NEWSLETTER

OCT - DEC 1992

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ATTS Editorial Office, 6837 Murray Lane, Annandale, VA 22003
Please send address changes to this office.

DUES! DUES! DUES!
IT'S THAT TIME
AGAIN!
\$8.00 FOR 1993

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ADVERTISEMENTS

WANTED: Plastic tax tokens for study and research. Will buy collections or accumulations. Broken and/or warped OK. Especially need AL and CO now. Write first. Richard Johnson, 1004 North Bridge, Carbonate, IL 62901.

SELL: Ohio tax stamp metal holder, five sections for clamping stamps, \$16.00 postpaid. Ken Hallenbeck, 711 North Nevada Avenue, Colorado Springs, CO 80903

WANTED: Illinois Provisionals: Astoria, Casey, DePue, El Paso, Ladd, Moline (aluminum, very thin), Rock Island (very thin), Rossville, Virginia, Witt, and Wyoming. Ken Hallenbeck, 711 North Nevada Avenue, Colorado Springs, CO 80903

TAX TOKENS AND TAX SCRIP. I am a new collector and interested in any additional tokens you have for sale. Send list to Troy Edhlund, 2250-A Baldwin Way, Palatine, IL 60074; (708) 991-2545

FOR SALE: New Mexico, black fiber, 5 mills, uncirculated, for \$95.00, or trade for scarce Illinois and Washington provisionals. Stuart Hawkinson, P.O. Box 5367, Aloha, OR 97006.

FOR SALE: IL 53 and 78A for \$2.00 and a SSAE. Bob Kelley, 2689 Cliff Road, North Bend, OH 45052

NEW BOOKS: Third edition, *Iowa Merchant Trade Token Town Rarity List*. Fifth edition, *Nebraska Merchant Trade Token Town/Place Rarity Listing and Other Exonumia*. \$12.50 each, postpaid. George Hosch, 7411 Idledale Lane, Omaha, NE 68117-2805; phone (402) 455-1905.

SELL: 100 different transportation tokens for \$15.50 or 100 mixed transportation tokens for \$10.50 or 25 different parking tokens for \$7.50 all postpaid. Joe Studebaker, Jr., 2614 Legare Street, Beaufort, SC, 29902

Sales Tax Tokens PRICES

Market updates on State and Illinois Issues, auction prices on others. 12 pp. \$2.00. Discounts for multiples. Jerry Schimmel, Box 40888, San Francisco, CA 94140



HAPPY HOLIDAYS!



EDITOR'S NOTES

The Constitution

In *Newsletter 76* (January-March 1992) I provided everyone a copy of the current ATTS Constitution. I hope you all studied it carefully, but my sense of reality tells me that's probably not a good assumption.

That Constitution was created and adopted in 1971, shortly after ATTS was founded. We've now been around for a little over twenty years, and we aren't really doing things the way the Constitution says we should. I suppose we could change our procedures back to doing what the Constitution says and then make amendments. But the things we are doing differently are so many that it would be better to rewrite the whole thing. Besides, there are some matters that need to be addressed that aren't in the current Constitution.

We are hoping that when we get the new catalog on the street we will see some growth in the number of our members. It's a good time for us to get ourselves "shined up" for our expected future. Therefore we've been working along off-and-on a replacement. So I sent you the current Constitution as a starting point.

In this issue of the *Newsletter*, I am providing part of an "old versus new" examination of the Constitution compared to a proposed new version. It goes through Article by Article. The process is this:

- (1) (In this print:) The statement in the current Constitution
- (2) (In this print:) The statement in the proposed new version
- (3) (In this print:) Comments about the nature of or reason for the change

If things work out right, I'll provide the other part of the "old versus new" analysis in the next issue of the *Newsletter*. All this paper is being sent to all members so you will all have a look at it if you want to study it, and so you can comment on it if you wish to do so. (Send comments to me at the Editorial Office.) After we have given you some time to look at the proposed changes, we'll send out the proposed new Constitution alone, so you can look at it. After you've had a chance to comment on it, we'll ask for a vote on approval. That'll probably be along about next summer or fall, if everything works out OK.

PRICES REALIZED

Stephen P. Alpert, P.O. Box 66331, Los Angeles, CA 90066, Mail Bid Sale #41, Closing October 26, 1992

- | | |
|--|---|
| 854. Lot of 53 diff. state sales tax tokens (metal, plastic, cardboard), in 2x2s with cat.#s | Ill. Kiwanis Club. (Est. \$36-75) |
| no sale | \$85 |
| 855. Lot of 36 local Illinois ¼¢ sales tax tokens. A few rare dupes. Includes rare Wyoming | 1530. 3 Ill. ¼¢ tax tokens: Beardstown, Kewanee, Pekin. VF-XF |
| | \$6.15 |

Jerry F. Schimmel, P.O. Box 40888, San Francisco, CA 94140, Auction 26, Closing June 21, 1992

- | | |
|---|---|
| 87. Alfeld & Healey Co., Livingston IL ¼¢ Br 19 dark F (MB \$210) | 89. NM-5 (#10) error of 5c VF (\$12) |
| no sale | \$12 |
| 88. AL-5 (#6) 5 M. Dept - brockage, rev. is incuse version of obv. - VF (\$5) | 90. Illinois Provisionals: 17 diff commons VF-AU (\$15) |
| \$6 | \$16 |

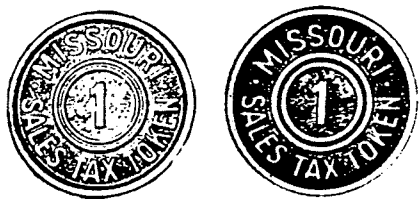
Tom Wall, P.O. Box 1242, Independence, MO 64051, Sale 36, Closing August 3, 1992

- | | |
|--|--------|
| 417. Alabama Sales Tax Token -1- gray fiber - (Ala 16) (scarce) sf | \$6.10 |
|--|--------|

PLASTIC TOKENS REVISITED

Richard Johnson L-38

Many collectors have a very low regard for plastic tax tokens, yet in their day these tokens were on the leading edge of technology. As a result, for the last half century the series has confounded all who have attempted to catalog it. Thanks now to my ongoing scientific research, I believe I can provide some insight into some of the more basic questions about these tokens.



Cellulose acetate, as a chemical compound, has been known since 1865 and saw limited use during WW I as an aircraft dope. However, it was not until 1929 that it became available in granular form for use as a thermoplastic. Its usage in sales tax tokens was apparently so extensive that drops in overall sales of the substance correlate to the termination of various state tax token programs.

Cellulose acetate is made of cotton lint. This is the same substance which was allegedly used to make some of the pressed fiber tokens. The cotton lint is first dried and then treated with a mixture of acetic acid and acetic anhydride. Sulfuric acid is used as a catalyst. The degree to which this acetylation is allowed to progress determines many of the physical properties of the substance. However, as a thermoplastic it contains several components in addition to the cellulose acetate.

Because the plastic has a relatively low char point, a plasticizer is used to prevent thermal damage during the molding process. This plasticizer can comprise up to 50% or more of the weight of the token and can effect the pliability of the material.

Because the thermoplastic itself is clear, it is necessary to add a filler to control the opacity of the plastic. The filler can comprise up to 3% of the weight of the token and may also effect its density and pliability. Although a white pigment is normally used, probably a metal oxide, some tokens appear to have used colored pigments or even mixtures for the purpose.

Coloring agents fall into several groups. Inorganic pigments of a very small particle size have been observed. Such pigments may comprise as much as 1% of the token weight and as mentioned above may also double as filler. In addition to the pigments, dyes were almost invariably used. Lakes may have been used but have not yet been identified. Two as yet largely unexplored dye phenomena are photochromism, the ability of a dye to reversibly change color upon exposure to light, and tautomerism, the ability of a dye to exist simultaneously in two different states. I now believe the latter effect to be responsible for what I had previously thought to be evidence of water soluble dyes.

Ultraviolet absorbers were added to the mix to prevent the breakdown of the cellulose acetate by sunlight and can comprise about 1-5% of the tokens. Since some of these compounds emit the absorbed UV energy in the visible spectrum, as yellow light, they can cause the perceived color to vary depending on the light source used for viewing. The use of Salol or phenyl salicylate in cellulose acetate appears to have first occurred about 1945. RMB or resorcinol monobenzoate, a product of Eastman Chemical, was first marketed in 1951. Both products undergo a light-catalyzed or photo-Fries rearrangement into 2-hydroxybenzophenones. Byproducts of this reaction can supposedly lead to discoloration after long exposure to light.

The literature suggests that mold release compound was probably not necessary in the manufacture of the tokens as cellulose acetate does not tend to stick to the dies. However, it turns out that if a mold release compound were used it was probably wax. Indeed, one advantage of wax is that it can be used to increase the polish of the plastic. This may help explain the dull and glossy variations noted in some catalogs.

There are also a number of external variables involved when we look at the color and opacity variations in these tokens. Expense must have been a considerable factor in the choice of materials, certainly from year to year if not from batch to batch. On the other hand there is some evidence that the token plastic was sometimes used as an experimental test bed for new manufacturing techniques and materials. Quality

control, or the lack of it, at the molding plant may have played a role also.



Of the physical variations noted in catalogs, shrinkage has been the subject of much speculation. Cellulose acetate exhibits a thermal contraction of .002 to .004 inches per inch. This occurs as the material cools after being molded. However, a further shrinkage of .008 inches per inch will occur in the first week

or two; the cause of this is not presently known. A lesser known effect, weight loss due to aging, can be as high as 12%. This despite a weight gain in the first 24 hours after molding, due to water absorption, of 2 to 6.5%.

That is all for now but the research is ongoing and I hope shortly to be in a position to provide some further answers and more detail on several of the subjects mentioned here. Later perhaps, once I have a better idea of what we are dealing with, a sorting system and/or modification to the new catalog may evolve.

[The pictures are from *Chits*.]

SALES TAX TOKEN DEALERS

. . . The Editor

Every so often someone writes and asks why there aren't more dealers in sales tax tokens, or wants the names of dealers in sales tax tokens. I try to give them as complete a list as I can, although I don't think I know about all the dealers that exist. However, it may be useful to some of our members also to have a list. I'll list the ones I know about as possibilities if you are interested in subscribing to their services or want to write and ask for more information. I hope I haven't left out anyone, but wouldn't want to bet on it.

I am sure you all realize that there is not a lot of business in sales tax tokens. For one thing, there aren't all that many collectors; or at least there aren't that many we know about. Also, most state issues are so common as to be unprofitable. The local and provisional issues, with some exceptions, are hard to come by and collectors will pay more but there aren't

that many of the specimens available. So they are not really highly profitable, either.

Of course, it doesn't help that we don't have a catalog other than Jerry Schimmel's *State-Issued*, and therefore there is nothing comprehensive that a collector can refer to. We are hoping that the new catalog will make the field more interesting to more people, but we should face the fact that there are not likely to be thousands of us in the future working on building collections, so there will not likely be a large market and therefore there will not be a lot of dealers out there trying to make a little money while they help us buy and sell sales tax tokens.

If you know of other dealers in sales tax tokens beside those I've listed here, please send me names and addresses.

Jerry F. Schimmel
P.O. Box 40888
San Francisco, CA 94140

Tom Wall
P.O. Box 1242
Independence, MO 64051

C&D Gale
2404 Berwyn Road
Wilmington, DE 19810

Stephen P. Alpert
P.O. Box 66331
Los Angeles, CA 90066

Cumberland Gap Exnumia
P.O. Box 24634
Nashville, TN 37202

Charles E. Kirtley
P.O. Box 2273
Elizabeth City, NJ 27906

Don Reeder
1871 Shop
Box E
South Lyon, MI 48178
(OH tax receipts only)

Rich Hartzog
P.O. Box 4143
Rockford, IL 61110-0643

Mickey Starr
417 Burgess
Grants Pass, OR 97526

E.S.A. Hubbard
philAmer
P.O. Box 9128
San Jose, CA 95157-0128
(OH receipts - expensive)

SOME MISSOURI PATTERNS: Scovill or Osborne?

Merlin K. Malehorn (L-279)

Missouri probably had more patterns for its sales tax tokens than any other state, although Washington would run a good second. (*Chits, Chiselers, and Funny Money*, by Pfefferkorn and Schimmel, lists sixteen for Missouri and ten for Washington, but we now know about some others, particularly for Missouri.)

We believe that all the metal patterns of Missouri were struck by either Osborne or Scovill (for whom Eisenstadt Manufacturing Company of St. Louis acted as agent). However, there is some uncertainty as to which tokens were struck by which company. This article examines the problem and provides some additional information.

REGULAR ISSUE ZINCS

The Regular Issue Zinc Tokens

We need to start with some information from *Chits*. We know that the general issue metal tokens included two one mill tokens and one five mill token. These are the descriptions in *Chits*:



MO 22



MO 24

"Obv. ★ MISSOURI ★ / 1 (over Missouri map) / SALES TAX RECEIPT

Rev. same as obv.

#22. 23 mm. ZINC (incuse numeral over plain map) no center hole

#23. 23 mm. ZINC (incuse numeral over engraved map) no center hole

Obv. MISSOURI / 5 (Missouri map with SALES / TAX) 5 / RECEIPT

Rev. same as obv.

#24. 23 mm. ZINC center hole 2.5-4.5 mm."

The map on #24 is a "plain map," and the numerals are in relief (i.e., rising above the surface). It seems to go with #22, although the numeral in #22

is "incuse," i.e., below the surface or "stamped into" the surface. SALES TAX in #24 is also incuse.

Chits makes this comment in the introduction to the chapter on Missouri:

"The existence of two major varieties of the zinc one mill token may determine which tokens the two manufacturers produced. A plain map without any surface markings exists in both the one and five mill denominations. Only Scovill Manufacturing Company minted both denominations. The other variety, an engraved or finely checkered map, exists only on the one mill token. The Osborne Register Company made one mill tokens for Missouri."

Chits comments in the catalog entries, after the descriptions:

(regarding #22, the plain map): "The authors believe that this token was manufactured by the Scovill Manufacturing Company of Waterbury, Connecticut."

(regarding #23, the engraved map): "This token was probably made by the Osborne Register Company of Cincinnati, Ohio."

The Contents of Some Boxes

I have seen a box of the one mill tokens with "checkered" surfaces on the map. All of the tokens are in their original wrappers; a total of ten rolls. (I will not provide the description of the box here or illustrate it, to save space. The information will be in the new catalog.) The box is an "Osborne box," even though it does not have "Osborne" printed on it anywhere. It has the same characteristics (size, shape, rubberstamp, metal tabs to hold top) as boxes I have seen from other states for which we know Osborne made the tokens. These boxes from other states also have inside the Osborne tokens in original wrappers. Based on this information, Pfefferkorn and Schimmel were correct; that is, Osborne definitely made the one mill token with the checkered surface on the map.

I also have seen two boxes that are different from any that were used by any other manufacturer, as far as I know. One of them has inside, in original wrappers, ten rolls of the one mill token with plain surface on the map. The other box has inside, in original wrappers, ten rolls of the five mill token.

The boxes themselves do not have a Scovill name on them, but both have printed on one side the name THE MASON BOX COMPANY / ATTLEBORO FALLS, MASS. [It's roughly 75 miles from Attleboro Falls to Waterbury, Connecticut. I suppose one could ask why Scovill didn't use a box company closer to home (from New York City, for example, or from Hartford), but it is reasonable to assume they got the best deal from The Mason Box Company.] Based on this information, Pfefferkorn and Schimmel were also correct in their conclusion that Scovill made the one mill plain map token, as well as the five mill token.

ONE MILL PATTERNS

Some One Mill Patterns Listed in Chits

Now that we have established a baseline, let's look at some one mill patterns as listed in *Chits*.



- "Obv. ★ MISSOURI ★ / 1 (over Missouri map) / SALES TAX RECEIPT
Rev. same as obv.
- #8. 22 mm. COPPER (high relief numeral over map) no center hole
- #9. 23 mm. COPPER (incuse numeral over map) no center hole
- #10. 23 mm. BRASS (incuse numeral over map) no center hole
- #11. 23 mm. ALUMINUM (incuse numeral over map) no center hole
- #12. 23 mm. GOLD (incuse numeral over map) no center hole"

Comparing these five patterns to #22 and #23, it seems that #8 and #9 may have been experiments with slightly different sizes and with numerals in relief and incuse, but both in copper. Also, #9, #10, #11, and #12 are described the same as #22 and #23, except for the metal. There is no indication in *Chits* as to whether the maps on these five tokens are plain or checkered, but *Chits* does comment:

"The authors believe that Missouri patterns 8 - 15 were manufactured by Scovill Manufacturing Company of Waterbury, Connecticut. There is

definite proof that Scovill manufactured the gold tokens which are like patterns #8 and #9."

I'll comment on the five mill patterns in *Chits* later in this article. The gold one mill and five mill tokens are an interesting short story by themselves, which I'll save for another time.

Questions About the One Mill Patterns

If Scovill manufactured these one mill patterns, can we assume the maps would be the "plain map" that Scovill used on the regular issue one mill zinc? If some of these tokens are found to have a checkered map, would that not imply that Osborne made them, rather than Scovill? Did the one mill gold tokens, known to have been manufactured by Scovill, have plain maps or checkered maps?

What Do We Know About the One Mill Patterns?

I have no information on whether the maps on #8, #9, and #10 are plain or checkered.

Two specimens of #11 with checkered maps have been reported. I have seen them. None with plain maps have been reported. Is it possible that *Chits* is incorrect and that Osborne made these? Or is it possible that there are also some aluminums with plain maps and therefore both Osborne and Scovill made aluminum patterns? If both companies made aluminum patterns, did they both make copper and brass patterns, also?

Another aluminum pattern, not in *Chits*, is the same as #11 except it has a square hole, 3.0 mm. sides, in the center. I have also seen it. The map on it is checkered. Did Osborne make it?

Summary: Scovill made the one mill golds, and they probably had a plain map. It is probable that Osborne made the one mill aluminums, since they have checkered maps. We have no strong clues as to who made the copper and brass patterns, and the *Chits* conclusion that they (and the others) were made by Scovill might be correct or incorrect. Note that there is no zinc pattern of this particular design, although #9, #10, #11, and #12 are the design used for the regular issue one mill token.

FIVE MILL PATTERNS

Some Five Mill Patterns Listed in Chits

Let's look at some five mill patterns as listed in *Chits*.

"Obv. MISSOURI / 5 (over map with SALES / TAX) 5 / RECEIPT

#13. 23 mm. GOLD center hole ? mm."

Aside from the metal, this is described the same as #24, the regular issue. There is no indication whether the numerals are in relief and SALES TAX is incuse, however. But we do know that Scovill manufactured it, so we might infer that it is exactly the same as #24, including a center hole of about 3.5 mm.

More from *Chits*:



MO 14

MO 15

"Obv. ★ MISSOURI ★ / 5 (over state map) / SALES TAX RECEIPT

Rev. same as obv.

#14. 16 mm. BRASS (incuse numeral over map) no center hole

#15. 16 mm. ZINC (incuse numeral over map) no center hole"

I had previously quoted from *Chits* that the authors believed #14 and #15 were made by Scovill. They point out also that these two tokens were evidently modeled after the one mill patterns. The reference is to #9, #10, and #11, presumably.

More from *Chits*;

"Obv. MISSOURI / 5 (Missouri map with SALES / TAX) 5 / RECEIPT

Rev. same as obv.

#16. 23 mm. STEEL center hole ? mm."

This is the same design as #13 (the pattern) and #24 (the regular issue), although the description does not indicate whether the numerals are in relief, SALES TAX is incuse, and the map is plain.

Discussion of the Five Mill Patterns

It is probable that Scovill made #16, since it seems to be the same as #13 and #24. We would be even more certain of this conclusion if we knew the surface of the map is plain, SALES TAX is incuse, and the numerals are in relief. Until a #16 surfaces for examination, we'll proceed on an inference that Scovill manufactured it.

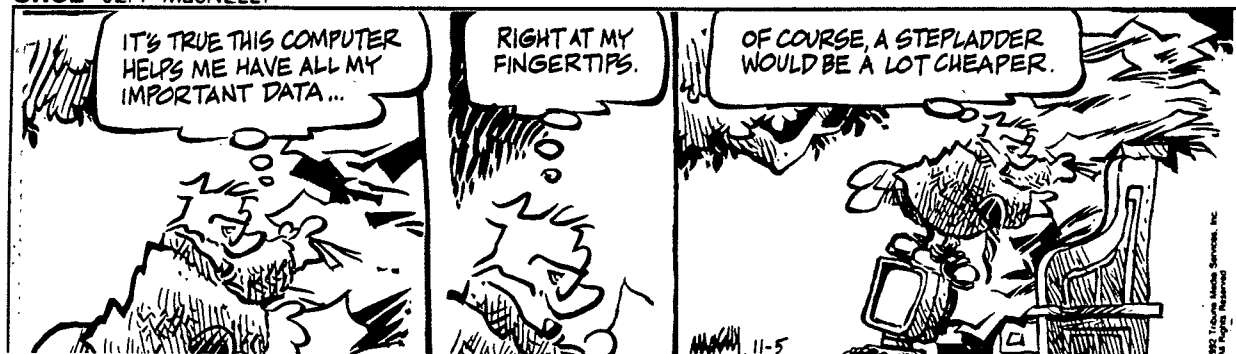
The maps on #14 and #15 are plain, as is the map for #24, the regular issue. However, they are considerably different otherwise. There is only one numeral rather than two, and the numeral is incuse on the map rather than in relief at the sides. Further, there is no center hole, as compared to #24 and patterns #16 and #13.

As far as I know, the only metal sales tax tokens manufactured by Scovill were those provided for the state of Missouri. The regular issues provided by Scovill were both 23 mm. in diameter. Scovill made a gold pattern for both the one mill and five mill tokens, and both were 23 mm. If Scovill made the brass and copper one mill patterns, about which we are not certain, they also were 22 mm. or 23 mm. in diameter.

On the other hand, Osborne made many other sales tax tokens for a number of other states. Some of the tokens were 16 mm. in diameter. They were made in copper, brass, zinc, and aluminum. Most of the 16 mm. tokens were five mills in denomination, although there were some of other denominations. Is it possible that Osborne made #14 and #15 in an effort to get the contract for the five mill tokens? It would make sense that Osborne would have assumed the state wanted them to be similar in design to the one mill tokens, but to have a different size and denomination.

My guess is that *Chits* was incorrect in suggesting that #14 and #15 were made by Scovill. My suspicion is that they were made by Osborne in competing for the contract for the five mill tokens.★

SHOE JEFF MacNELLY



FEDERAL FRACTIONAL COINS: 1935

Merlin K. Malehorn L-279

One of the numerous pieces of unfinished business that continue to intrigue me is the matter of the effort by the federal government to strike a couple fractional coins in 1935. I wrote a short article about this in the April-June 1987 *Newsletter*, and thought I might bring you up to date.

Due to the circumstances surrounding the event, we assume the intent was that these fractional coins be used nationally (or at least in those states that wanted to do so) to collect sales taxes. Presumably they would have been used in lieu of the sales tax tokens being circulated in several states, as well as by the states preparing to use tokens. The argument, as you will recall from previous notes in the *Newsletter*, was that these state-issued sales tax tokens violated the U.S. Constitution with regard to the authority of the federal government to issue coinage.

At the same time, the economic and political situation was such that the administration would be "shooting itself in the foot" if it were to bring a legal action to try to force the states to stop using the tokens without providing some substitute. That would force the states with sales taxes to use whole-cent brackets (which some states did anyhow), even though the state governments and legislatures didn't feel their citizens could afford to do so, or at least the state governments and legislatures didn't want to pay the political cost of trying to make it happen.

[For those too young to have lived through it, recall that the mid-30s were the depths of the depression. For us who were there, a penny meant a lot. I was in my early teens at the time, but my folks could not afford to give me an allowance and there was no way young teenagers could get paid for anything. The salary my father earned as the Superintendent of Schools in a small town in Ohio was \$1,000 per year. He fed four of us on that plus a lot of gardening and canning. Later we moved to New Mexico and I had a summer job doing manual labor that paid me the magnificent sum of 25¢ per hour. Granted, costs were less than they are now, but not that much less. For a while before the school job, my father managed a grocery store and was able to get hamburger (of dubious quality) at cost for 15¢ per pound. Figure it out and you'll see that we were living well below the poverty level as defined today, but at least Dad had a job.]

In various articles in the *Newsletter*, there has been comment about the federal government trying to put pressure on a couple of the front-runner states to discontinue issuing tokens. There have been several *Newsletter* articles about the problems in Illinois and Washington at the time. Basically, some official in the Department of the Treasury or the Department of Justice would threaten the state officials. Nothing went to trial, though. In fact, there is some evidence that the Department of the Treasury and the Department of Justice didn't agree on the matter. Further, the states tried to avoid the argument by making their tokens square (Illinois, Colorado), by putting "tax token" or something similar in the legend, by legislating that they had no monetary value, by making them out of "cheap" metal, and by other means.

While all the hassle was going on between the two Departments and several of the states, the Roosevelt administration apparently decided it had to do something positive rather than negative. The proposal was to strike a couple fractional coins. In the August 1935 issue of *The Numismatist*, there is a brief note that on July 22 the President directed the Secretary of the Treasury, Henry Morgenthau, Jr., to ask Congress for authority to strike one-tenth cent and one-half cent coins. The first was to be aluminum and the second copper, both slightly smaller than a penny.

As reported in previous articles, two bills were introduced, one in the House of Representatives and one in the Senate. The House bill never made it out of committee, although there was a hearing. In the September 1935 issue of *The Numismatist*, there is a brief note that the bill was tabled on August 15 and a comment that the chairman of the committee did not believe the Supreme Court would uphold the opinion that the state tokens were illegal. We don't know what happened to the Senate bill, but generally the Senate runs behind the House so it is possible there was not even a hearing on the Senate side and the bill just died at the end of the session.

Out of the event come some rather intriguing lines of inquiry for the researcher. I have been pursuing several of them, very slowly.

If you are familiar with the workings of the federal government, you will know that the executive branch rarely goes up to the Congress with a "naked" proposal. You always want to have your homework

done. The committee(s) before which you will appear will ask about how much it will cost, what sort of regulations will be issued and how long it will take, what reason you have for wanting to do this at all, how soon some sort of effect will be seen, and so on and on. In the case of the Treasury's proposal to mint a couple fractional coins, the committee would expect to see some drawings or designs, estimates of quantity, timetable for getting the coins into circulation, and other details. So we might assume that the Treasury Department had prepared such information in anticipation of committee questions. If so, none of the information has been unearthed yet and may no longer exist. If there is any information, where might it be?

We also know that President Roosevelt was an avid stamp collector, and had quite a bit to say about the stamps that were produced by the government. It's likely he was interested in the coinage, also, even though he wasn't a coin collector. I've seen a note somewhere that he actually sketched designs for the two fractional coins, although I can't locate the source in my files. But suppose he did. Where might they be?

Many of the historical federal government papers are kept by the National Archives. As I reported in 1987, I wrote to the Archives at that time to ask if they had anything, and was told there was nothing. However, I'm not convinced yet. I suspect I was not specific enough about what to look for. I need to go over there (I live just outside the District of Columbia) and make a contact and learn more about their files, how they are indexed, how they are searched, and so on. There may be something.

Does the Department of the Treasury have any information? In 1987 I wrote to the Bureau of Engraving and Printing, because that Bureau of the Treasury would have been responsible for such coinage if it were authorized. I got the same response--nothing found. However, they also wrote to the Philadelphia Mint, which also reported nothing found. I'm not convinced that is the end of the story, though. Is there by any chance an administrative requirement or a regulation, of the Department of the Treasury or the Bureau of Engraving and Printing, that all designs of coins must be retained in the files somewhere? Was there such a requirement in 1935? If so, where would they be filed?

Another area of inquiry relates to the Congressional activity. When committees of the Congress hold hearings, minutes are kept. Although I'm not

sure, I suspect they are in the National Archives. Are the minutes of the 1935 hearings filed in the archives, or perhaps somewhere else? Would these minutes by any chance have illustrations of the sketches, if there were sketches?

What about Departmental histories? I'm pretty sure there is some sort of requirement, perhaps even legislative, that all agencies of the federal government must maintain histories. (I say that because I had to write pieces of a few of them for the Navy Department at one time.) Did the Department of the Treasury write a history of itself for 1935? Did the Bureau of Engraving and Printing? Where would they be--National Archives?

I've not had time to pursue the lines of inquiry suggested above, as yet. I've been chasing another thread. Nowadays, Presidents create large libraries and keep enormous files of the documents from their period in the office. However, even in Franklin Roosevelt's time there was a practice of keeping presidential papers. Roosevelt's papers are kept at his old home in Hyde Park, New York, by the Franklin D. Roosevelt Library. (It is part of the National Archives and Records Administration.) Because he was a part of the Roosevelt administration, at least some of Morgenthau's papers are there, also. So I thought there might be a small chance of something being in either Roosevelt's or Morgenthau's papers.

I wrote in September 1992, providing a summary of the problem with the states issuing sales tax tokens, and asking if there were anything in the files for mid-1935. They found two items of interest in the Morgenthau papers and for a small fee sent me copies. One of the items was an entry in what appears to be Mr. Morgenthau's "diary of office activities." The entry is a part of the July 10, 1935, diary:

"At the 9:30 meeting Mr. Oliphant brought up the question of adding a half cent piece and a 2½¢ piece to our general coinage. The request came to him in two ways:

"(1) On Monday, July 8th, representative Lawrence Lewis of Colorado requested this Department's opinion regarding the legality of the State of Colorado issuing fractional coins for use in connection with its sales tax.

"(2) On Friday, July 5th, the Department of Justice requested representatives of the Treasury Department to be present and hear a complaint issued against the State of Illinois because of its 10 million

tokens it had issued to be used in connection with its sales tax."

Mr. Herman Oliphant was the General Counsel to the Secretary of the Treasury.

The other paper in the Morgenthau papers was an Inter Office Memorandum dated July 10, 1935, from Mr. Oliphant to Secretary Morgenthau. I have reproduced it on the next page. Included with it were two illustrations, which I've also reproduced. Note that the Illinois token is the same as the one the state had issued, but the Colorado illustration is not quite the final design.

After further consideration of what I had found out, I decided that I needed to ask a specific question related to the two articles in *The Numismatist*. So I wrote a second letter asking for a file search between July 22 and August 15 for any information regarding the striking of the two fractional coins we are interested in. Unfortunately, I received a response that they had found nothing. So maybe that closes out the Roosevelt Library as a possible source of information.

Another possible source, though, would be the newspapers that existed in the Washington, DC, area at the time. There is only one large paper now, the *Washington Post*, and a small paper, the *Washington Times*. The *Times* is fairly new on the scene, but the *Post* has been here for a long time. There used to be the *Star* in the evening, and a noon paper that I think was the *Daily News*. Years ago, there were others, such as the *Times-Herald*, or maybe it was just the *Herald*. In any event, there were several newspapers around here in the mid-30s.

What records does the *Post* have? I called, and was informed that they do not have archives. I

called the local County Library system, because I've used their archives for some other searches, but they carry microfiche back only to 1940. However, the District of Columbia Public Library, Main Library, carries microfilm of the *Star*, *Post*, *Herald*, *Times*, and *Daily News*, and the files go back much further than 1935. [This is not the same *Times* as the current newspaper. Apparently there used to be a *Times* and a *Herald*. They later combined to form the *Times-Herald*. Still later the *Post* evidently bought them out, because when I moved here in 1954 the morning paper was the *Post and Times-Herald*. The *Times-Herald* part of the name was dropped later.] Anyhow, my next step is to go over to the D.C. Library one of these days when I have the time, and search through the summer 1935 microfilms.

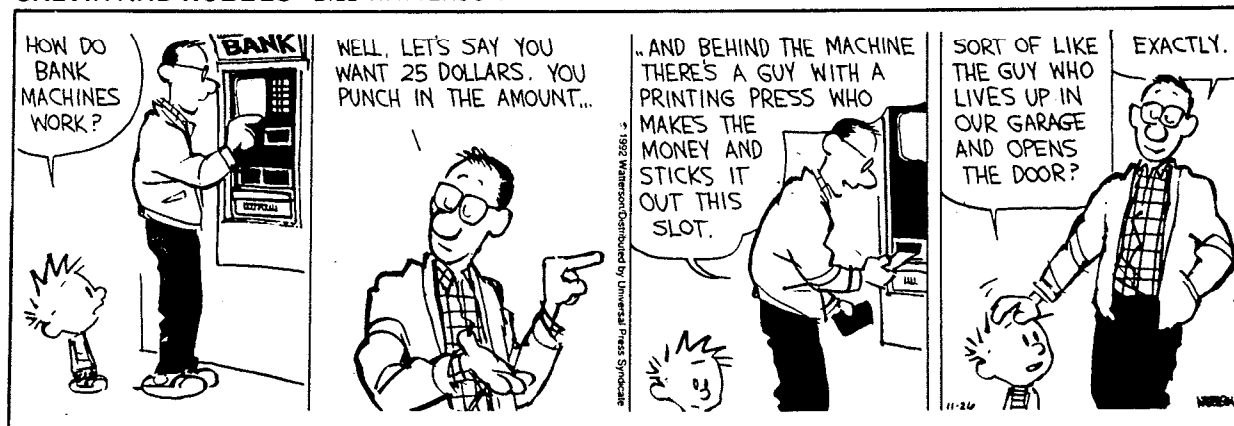
What about the Library of Congress? What other newspapers from elsewhere around the country might be on microfilm or fiche or in some other form at the Library? That also needs to be explored.

And then there are the numismatic newspapers. I don't know what coin papers were in circulation at the time, but it seems as though I ought to write to *Coin World* and *Numismatic News* and any others that are around, just to see what they might have in the way of film or fiche that they may have inherited from any other papers. Maybe it would turn out that they have pictures of designs of our "unstruck federal sales tax tokens," although I really doubt it.

As you can see, even something that seems so simple is really not so simple after all, if you really try to dig for information from every possible source. In fact, I'll ask you: Any other ideas about how to chase this rabbit?★

[Ed. Note: The letter discussed in the article, and the illustrations, are reproduced on the next page.]

CALVIN AND HOBBS BILL WATTERSON



TREASURY DEPARTMENT

INTER OFFICE COMMUNICATION

DATE July 10, 1935

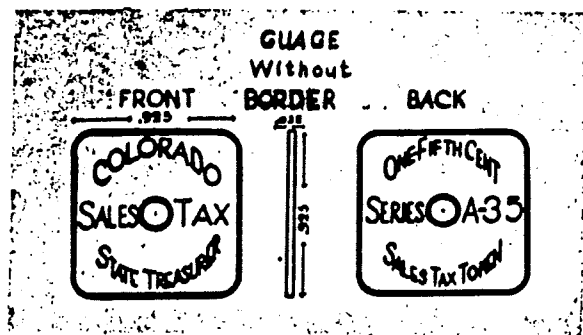
TO Secretary Morgenthau

FROM Herman Oliphant

About July 3, the State of Illinois prepared to issue 10,000,000 tokens to be used in connection with its sales tax. A complaint was immediately filed with the Department of Justice, and on Friday, July 5, a conference was held at the Department of Justice attended by representatives of that Department and the Treasury and also a representative of the Department of Finance of Illinois. As a result of the conference, the Illinois representative agreed that the tokens, which resembled United States coins, would be immediately withdrawn from circulation and that a die for a new token would be prepared and submitted to the Federal Government for consideration. In the meanwhile, the Federal Government was going to consider whether or not such tokens were in fact money, and therefore both under the Constitution and under the Federal Criminal Code could not be coined or issued by the States.

On Monday of this week, the State of Colorado announced that it would accept bids for tokens to be used by it in connection with its sales tax. The State asked its Congressman, Honorable Lawrence Lewis, to communicate with this Department for the purpose of determining whether it would be legal for the State of Colorado to coin and issue such tokens. Such tokens are in the form of squares and have a hole in the middle of them and consequently hardly resemble any United States coin. Nevertheless, such tokens may be deemed to be money and, therefore, illegal on that account.

We have also just learned that the State of Washington has for some time been using tokens in connection with its sales tax. The State of Washington has not communicated with this Department relative to the matter, nor have we obtained any of the tokens used in that State. However, the State of Washington sent a telegram to the Department of Justice asking that it be given an opportunity to be heard before any adverse ruling is made relative to the use of such tokens.



CONSTITUTION of the AMERICAN TAX TOKEN SOCIETY (Unincorporated)

Purpose: Add *(Unincorporated)* to specify the nature of the organization for tax purposes.

ARTICLE I - NAME

This organization shall be known as the American Tax Token Society.

[Replace paragraph above with:]

This organization shall be known as the American Tax Token Society, or ATTS.

Purpose: Add *ATTS*, the short title we use for ourselves.

ARTICLE II - PURPOSE

[Add new paragraph below:]

ATTS is a non-profit society, established to ensure the continued collection, archiving, and dissemination about, and the tokens and materials used during, a brief period in the history of the United States of American in which tokens were used to collect the general sales tax in several states. Associated therewith is the collection, archiving, and dissemination of information and items of similar nature related to the promotion, collection, and existence of sales taxes in the United States and other nations prior to, during, and since the historical period of primary interest.

Purpose: Describe ATTS in terms suitable for exemption from income tax under IRS Code.

The purposes of this Society shall be:

[Replace header above with header below; insert "general" in subsequent paragraph as indicated:]

To accomplish this end, the Society shall:

- (1) Gather and disseminate information on all tax items such as tokens, checks, scrip, punch cards, coupons, receipts, and related pieces, numismatic, philatelic, or otherwise, that concern the history and collection of general sales taxes, and include state, local governmental, quasi-governmental, and private issues. Political tokens related to, supporting, or opposing general sales taxes are to be included;

Purpose: To clarify that we are not interested in tax-related items for specific commodities.

- (2) To increase interest in collecting such tax items;
- (3) To facilitate communication between collectors of such items;

[Replace paragraphs above with:]

- (2) *Encourage the collection of such information and the tax items associated therewith, and the exchange of information among collectors of such information and items;*

Purpose: Combine previous (2) and (3) into a single statement that relates the two thoughts.

- (4) Encourage and facilitate research and publication of data on sales taxes and sales tax items;

[Renumber paragraph above as (3)]

[Add new paragraph below:]

- (4) *Encourage the preparation and donation of appropriate collections of sales tax information and items to public and private organizations in which the materials are available for reference, research, and display, such as the American Numismatic Association, the Smithsonian Institution, the State Museums of states in which sales taxes were used, and the Numismatic Education Society.*

Purpose: Recognize this aspect of our educational ("dissemination of information") purpose.

ARTICLE III - MEMBERSHIP

Section 1:

Members shall be reputable individuals interested in tax-item collecting. They shall be admitted after being recommended by at least one member in good standing, and paying the requisite dues. Membership classifications shall be as follows:

[Replace paragraph above with:]

Section 1:

Members shall be reputable individuals interested in collecting and disseminating sales tax information and items. They shall be admitted after paying the requisite dues for the year. Membership classifications are:

Purpose: Recognize the reality of how we acquire new members.

- a. Founding Member - any member joining the Society before adoption of this constitution.

The membership number shall be prefixed with the letter "F."

[Replace paragraph above with:]

- a. *Founding Member* - any member joining the Society before January 23, 1971. The membership number is prefixed with the letter "F."

Purpose: Modify format slightly; state as *is* rather than *shall* to remove impression of legality.

- b. Regular Member - any member in good standing as described above and over 18 years of age. Numbering will continue after the last number of the founding series and no prefix letter shall be used.

[Replace paragraph above with:]

- b. *Regular Member* - any member in good standing. Numbering will continue after the last number of the founding series and numbers are prefixed with the letter "R."

Purpose: Improve wording as with Founding Members.

- c. Junior Member - any member in good standing under the age of 18. Dues shall be half of those for Regular Members provided that regular dues are at least \$2.00 per year, i.e., the minimum dues will be \$1.00 if a publication is provided with the membership. The membership number shall be prefixed with the letter "J."

[Delete entire paragraph above]

Purpose: Eliminate a provision we do not use for members who qualify.

- d. Honorary Member - he shall be nominated by any Society member and approved by the Board of Directors (hereinafter referred to as the Board). His numbering will be in a separate series and prefixed with the letter "H." He shall have all privileges accorded Regular Members.

[Replace paragraph above with:]

- c. *Honorary Member* - any member nominated for this recognition by a Society member, and approved for this recognition by the Board of Directors. Honorary Members will have all privileges accorded to Regular Members. The numbering will be in a separate

rate series and the numbers are prefixed with the letter "H."

Purpose: Improve wording slightly as with Founding Members.

- e. Associate Member - shall be a member of the same family as a Regular Member in good standing who desires membership. They shall pay half the annual dues and not receive the Society publication. They shall bear the same number as the Regular Member with the prefix "A."

[Replace paragraph above with:]

- d. *Associate Member* - a member of the family of a Regular Member in good standing. An Associate Member pays half the annual dues and does not receive Society publications distributed to members. The membership number is the same as that of the Regular Member, with the prefix "A."

Purpose: Improve wording.

- f. Life Member - shall be a Founding or Regular Member having paid an amount set by the Board, but not to exceed twenty times the current Society dues. They will be exempt from payment of any further dues or renewal applications. The membership number prefix shall be "L."

[Replace paragraph above with:]

- e. *Life Member* - any Founding or Regular Member having paid an amount twenty times the current Society annual dues. Life Members are exempt from payment of any further dues. The membership number is in the same series as that of Regular Members, prefixed with the letter "L." Regular Members who become Life Members will retain the same number and change the prefix.

Purpose: Improve wording and clarify a point regarding numbering.

Section 2:

Proposals for Regular or Junior membership shall be made by a member in good standing on a form provided by the Secretary. The form shall be signed by both the candidate and sponsoring member, and accompanied by the full amount of dues payable. The Secretary shall then notify the organization's official publication to publish the name of any acceptable nominee.

[Delete entire paragraph above]

Purpose: Eliminate an endorsement procedure we do not use.

Section 3:

If any objection to the nomination is raised within fifteen days of publication, the matter of admission shall be decided by Board vote. If no such objection is made, the Secretary shall declare the person a member in good standing and issue the membership card.

[Delete entire paragraph above]

Purpose: Eliminate a procedure we do not use.

Section 4:

A member may be expelled by Board action requiring at least five votes on receipt of a complaint by another member. The Board must give the member so charged an opportunity to answer any charges.

[Replace paragraph above with:]

Section 2:

Upon receipt of a complaint against a member, the Board will give to the member an opportunity to answer the charges, and to rectify the situation leading to the complaint if the charges are found valid by the Board. The Board will expel the member if, upon further review, three or more members of the Board determine by vote that this action is in the best interest of the Society. If a Board member is involved in the case, he or she shall not vote; the President will break any tie votes; if the President is involved, he or she shall not vote and a Board member designated by all Board members other than the President shall break any tie votes.

Purpose: Provide a more complete statement of the procedure to be followed so as to reduce possibility of controversy if this action is ever necessary.

ARTICLE IV - DUES AND FEES

Section 1:

The rate of annual dues, to be set by the Board, shall be due each February 1, and delinquent each March 1. Individuals shall be dropped from membership after April 1, and the Secretary shall submit full information for publication.

[Replace paragraph above with:]

Section 1:

The membership year and the fiscal year shall run concurrently. The Board shall set the annual dues for each approaching membership year no later than September 1. If no action is taken, the dues are automatically set at the same rate as during the current year. Dues shall be payable each January 1 and delinquent each March 1. Individuals shall be dropped from membership if dues have not been paid by April 1. Members joining at any time during the year shall pay the entire annual dues and be entitled to receipt of all publications distributed at no cost to members during the current year.

Purpose: Express the manner in which we are actually operating.

Section 2:

The Secretary shall mail dues notices to the membership each January 1, or have such notice published in the Newsletter.

[Add "in the Newsletter" as indicated above.]

Purpose: Reflect the procedure that has been followed for several years.

Section 3:

Any member who has been dropped for nonpayment of dues and pays arrears during the current fiscal year may retain his membership number. After the fiscal year is over, he must reapply and may be assigned a new number. The membership year and the fiscal year shall run concurrently.

[Replace entire paragraph with:]

Section 3:

Members who have been dropped in past years or the current year for nonpayment of annual dues will be reinstated for the current year upon payment of the annual dues for the year. There is no provision for retroactive reinstatement for previous years. The previous membership number will be assigned.

Purpose: Clarify policy re: reinstatement for years past, since cost of past issues of Newsletter and other publications would be greater than dues paid on arrears; reflect procedures being followed on previous membership number.

ARTICLE V - OFFICERS AND THEIR DUTIES

Section 1:

The elective officers of the Society shall be a President, a Vice President, Secretary, Treasurer, and three Board Members at Large, who shall be elected every

two years for a two year term. They shall assume office on February 1 of odd-number years and shall hold office for their respective terms or until their successors have been elected. {(May 24, 1974 Amendment:) The Librarian of the Society shall be a non-voting member of the Board who receives Board communications and can make motions or comments on Board decisions.}

[Replace paragraph above with:]

Section 1:

The elective officers of the Society shall be the President, the Secretary-Treasurer, the Editor, and two Board Members at Large.

Purpose: Reduce the number of officers to be more consistent with our size and current procedure; remove Librarian since we had one only briefly; remove Vice President as being unnecessary; remove a Board member as being unnecessary, combine Secretary and Treasurer.

Section 2:

The officers and their duties are as follows:

- a. The President - shall receive motions from any Board members, distribute these to the Board for its vote, and record the results of the action in the Board file to be kept by him. He notifies the Board and official publication of the results of the action. He will also receive any members' petition or objections and process them as described in any other articles of this Constitution, or as directed by the Board, and records and informs the Board and/or membership as above. If meetings are possible, he will chair and conduct Board or Membership meetings as required, or may delegate such chairmanship in his absence.

[Replace paragraph above with:]

- a. *The President - shall receive motions from Board members and petitions or objections from the general membership, processing them as described in Article VI. He or she shall, with Board concurrence, appoint a replacement for any officer unable to perform stated duties due to incapacity, death, or resignation. In the event of the incapacity, death, or resignation of the President, the Board shall appoint an interim President to assume the duties of the office until such time as a special election can be held.*

Purpose: Improve wording; include provision for replacement, since Vice President position is eliminated.

- b. The Vice President - shall assume the President's duties in the event of incapacity, death, or resignation, and will assist in the Society's management whenever necessary.

[Delete entire paragraph above]

Purpose: Eliminate position.

- c. The Secretary - shall receive membership applications, make note of dues paid, record memberships and numbers, issue membership cards, forward dues to the Treasurer, notify members of their dues delinquencies, and submit membership status for publication in the official publication.
- d. The Treasurer - shall receive all funds intended for the Society, making a record of their source, date, amount, and from whom received. He shall prepare an annual financial statement of income and expenses, and, if required by the Board, monthly statements. He will manage any Society bank accounts.

[Delete both paragraphs above; add new paragraph below:]

- b. *The Secretary-Treasurer - shall receive membership applications; make note of dues paid; record memberships and numbers; issue membership cards and/or certificates if such cards or certificates are being issued; notify members of their dues delinquencies; and submit membership status reports for publication in the official publication. He or she shall receive all funds intended for the Society; making a record of their source, date, amount, and from whom received. He or she shall prepare a report for each issue of the official publication detailing financial activity since the last report. He or she will reimburse the Editor for the costs incurred in the production and distribution of each issue of the official publication and other activities incident to that production.*

Purpose: Combine Secretary and Treasurer into single position, which has been practice for some years.



American Tax Token Society

Secretary & Treasurer's Report

Ending date: December 15, 1992

Initial Balance..... \$2953.07

Credits:	Interest	\$60.16
	Publications Sold	39.60
	Dues Payments Received	93.00

Debits:	Newsletter #76 & Expenses	\$395.50
	Newsletter #77 & Expenses	236.10
	Newsletter #78 & Expenses	388.11

New Balance..... \$2126.12

Comment:

The debits above total to about \$1019. Of that amount, approximately 60% (\$604) was spent on the three *Newsletters*, approximately 26% (\$268) on the development of the catalog, and approximately 14% (\$146) on miscellaneous supplies and operating costs.

New Members

- R-450** Bruce G. Bryant, 26 Rose Terrace, Chatham, NJ 07928.
- R-451** Donald P. Thannen, 309 Kenyon Drive, Springfield, IL 62704.
- R-452** Millard W. Hajek, 1404 Harberson Road, Baltimore, MD 21228.
- R-453** Terry L. Capps, 3016 Moorland Circle, Grand Junction, CO 81504.
- R-454** N.F. Carlson, 227 Elm Street, Westfield, PA 16950.
- R-455** Gerald F. Fisher, 38 E 85th Street, New York, NY 10028.
- R-456** Mickey Starr, 417 Burgess, Grants Pass, OR 97526.
- R-457** Frank W. Sutera, 5 Spencer Path, St. Peters, MO 63376.
- R-458** Eli J. Harrah, Jr., 1622 W 10th, Fremont, NE 68025.

Reinstated

- R-207** Rocco A. Giacomo, 42 Sunset Drive, Mt. Holly, NJ 08060.

Dropped for Non-Payment of Dues

- | | |
|---|--|
| R-166 E.A. Gudus, Arcadia, CA. | R-421 Gerald Humphries, Seattle, WA. |
| R-318 Lloyd Andries, Jr., Witt, IL. | R-423 Mark Hertzler, Mansfield, OH. |
| R-320 Frederick Reding, Lake Wylie, SC. | R-429 Phil Bloch, Tacoma, WA. |
| R-343 William E. Bills, Dallas, TX. | R-430 Scott Ormiston, Denver, CO. |
| R-350 Frank Siwiec, Westfield, NJ. | R-433 Steve Dupont, Hurricane, WV. |
| R-377 Gary Lines, Madison, WI. | R-434 Raymond Parker, Hawthorne, CA. |
| R-380 Michael McGurran, Grand Forks, ND. | R-436 James Jones, Nashville, TN. |
| R-416 Earl Dale, Hemet, CA. | R-438 David Stivison, Philadelphia, PA. |
| R-417 Billy Manning, Dothan, AL. | R-439 Grover Heckert, Monroe, IN. |